



BY AUTHORITY

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SOLOMON ISLANDS GAZETTE

NO. 170

Thursday 26th May

2022

EXTRA-ORDINARY GAZETTE

LEGAL NOTICE

*The following are published as a Supplement to this Gazette:
[Legal Notice Nos. 172 to 174]*

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[Legal Notice No. 172]

CUSTOMS AND EXCISE ACT
(Cap. 121)

CUSTOMS AND EXCISE (IMPORT DUTY) (AMENDMENT) ORDER 2022

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

1. Citation and Commencement

This Order may be cited as *Customs and Excise (Import Duty) (Amendment) Order 2022*, and commences on 1 June 2022.

2. Amendment to the First Schedule

This Order amends the First Schedule to the *Customs and Excise Act* (Cap. 121) ("**First Schedule**").

3. Amendment of duty rates of Mineral Fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Section V, Chapter 27 of the First Schedule is amended:

- (a) for tariff items "2710.1210, 2710.1220 and 2710.1230", by deleting the duty rate of "\$0.50 per litre" and substituting "\$0.25" per litre;
- (b) for tariff item "2710.1270", by deleting the duty rate of "\$0.50" and substituting "\$0.25" per litre;
- (c) for tariff item "2711.1100, 2711.1200, 2711.1300, 2711.1400, 2711.1900, 2711.2100 and 2711.2900", by deleting the duty rate of "\$0.30" per kg.

Dated this twenty-sixth day of May 2022.

HON. HARRY KUMA
MINISTER FOR FINANCE AND TREASURY

[Legal Notice No. 173]

SALES TAX ACT
(Cap. 125)

**SALES TAX (PRESCRIBED GOODS AND SERVICES) (AMENDMENT)
ORDER 2022**

I, Hon. Harry Kuma, Minister for Treasury and Finance, in consultation with Cabinet, under section 4(1) of the *Sales Tax Act* (Cap. 125), makes the following Order:

1 Citation

This Order may be cited as *Sales Tax (Prescribed Goods and Services)*

(Amendment) Order 2022.

2 Commencement and Expiry date

This order commences 1 June 2022 and expires 31 December 2022.

3 Amendment to the Schedule

This Order amends the SCHEDULE to the Act, by deleting clause 12 and clause 13.

Dated this twenty-sixth day of May 2022.

HON. HARRY KUMA
MINISTER FOR FINANCE AND TREASURY

[Legal Notice No. 174]

SALES TAX ACT
(Cap. 125)

SALES TAX (PRESCRIBED GOODS AND SERVICES)(AMENDMENT)
(NO. 2) ORDER 2022

I, Hon. Harry Kuma, Minister for Treasury and Finance, in consultation with Cabinet, under section 4(1) of the *Sales Tax Act* (Cap. 125), makes the following Order:

1 Citation

This Order may be cited as *Sales Tax (Prescribed Goods and Services) (Amendment) (No 2) Order 2022*.

2 Commencement

This Order commences 1 January 2023.

3 Amendment to the Schedule

This Order amends the SCHEDULE to the Act, by inserting after clause 10 of the Schedule the following:

“12. Sale of Petroleum from any premises Licensed under Petroleum Rules 10 cents per litre

13. Sale of diesoline from any premises Licensed under the Petroleum Rules 10 cents per litre”.

Dated this twenty-sixth day of May 2022.

HON. HARRY KUMA
MINISTER FOR FINANCE AND TREASURY
