BY AUTHORITY

SOLOMON ISLANDS GAZETTE

NO. 163 Friday 309th October 2026

EXTRA-ORDINARY GAZETTE

LEGAL NOTICE

The following are published as a Supplement to this Gazette:
[Legal Notice Nos. 218 to 220]

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SUPPLEMENT **to the Solomon Islands Gazette**

Friday 30th October 2026 S.I. No. 64

[Legal Notice No. 218]

CUSTOMS AND EXCISE ACT
(Cap. 121)

CUSTOMS AND EXCISE (IMPORT DUTIES) (AMENDMENT) (NO. 3) ORDER 2026

I, Hon. Rexon Annex Ramofafia, 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 Duties) (Amendment) (No. 3) Order 2026*.

2 Commencement and expiry date

This Order commences on and from 1 November 2026 and expires on 31 January 2027.

3 Amendment of First Schedule of the Act

This Order amends the First Schedule of the Act.

4 Amendment of import duty rate

The First Schedule of the Act is amended as follows:

(a) for tariff items "2710.1211", "2710.1212", "2710.1220", "2710.1911", and "2710.1912", by deleting the import duty rate of "$0.50" per litre and substituting "zero cents" per litre;

(b) for tariff items "2710.1230" and "2710.1933", by deleting the import duty rate of "$0.20" per litre and substituting "zero cents" per litre;

(c) for tariff items "2710.1920", "2710.1931", and "2710.1932", by deleting the import duty rate of "$0.03" per litre and substituting "zero cents" per litre.

Made this thirtieth-day of October 2026.

HON. REXON ANNEX RAMOFAFIA
MINISTER FOR FINANCE AND TREASURY

[Legal Notice No. 219]

GOODS TAX ACT
(Cap. 122)

GOODS TAX (IMPORTED GOODS) (AMENDMENT) (NO. 2) ORDER 2026

I, Hon. Rexon Annex Ramofafia, 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) (No. 2) Order 2026*.

2 Commencement and expiry date

This Order commences on and from 1 November 2026 and expires on 31 January 2027.

3 Amendment of the Second Schedule of the Act

This Order amends the Second Schedule of the Act.

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 "7.5%" for tariff items "2710.1211", "2710.1212", "2710.1220", "2710.1911", "2710.1912", "2710.1230", "2710.1920", "2710.1931", "2710.1932", and "2710.1933" in the First Schedule of the Customs and Excise Act (Cap. 121).

Made this thirtieth-day of October 2026.

HON. REXON ANNEX RAMOFAFIA
MINISTER FOR FINANCE AND TREASURY

[Legal Notice No. 220]

SALES TAX ACT
(Cap. 125)

SALES TAX (PRESCRIBED GOODS AND SERVICES) (AMENDMENT)

(NO. 2) ORDER 2026

I, Hon. Rexon Annex Ramofafia, Minister for Finance and Treasury in consultation with the Cabinet, under section 4(1) of the *Sales Tax Act* (Cap. 125) ("***the Act***"), make the following Order:

1 Citation

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

(Amendment) (No. 2) Order 2026.

2 Commencement and expiry date

This Order commences on 1 November 2026 and expires on 31 January 2027.

3 Amendment of Schedule One of the Act

This Order amends Schedule One of the Act.

4 Amendment of sales tax rate

This Order amends Schedule One of the Act by deleting and substituting clauses 12 and 13 with the following:

"12	Sale of petroleum from any premises licensed under the Petroleum Rules	zero cents per litre
13	Sale of diesoline from any premises licensed under the Petroleum Rules	zero cents per litre".

Made this thirtieth-day of October 2026.

HON. REXON ANNEX RAMOFAFIA
MINISTER FOR FINANCE AND TREASURY

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