[Legal Notice No. 10]

THE CUSTOMS AND EXCISE ACT (Cap. 121)

THE CUSTOMS AND EXCISE (DUTIES) (AMENDMENT) (NO. 3 OF DER 1999)

IN exercise of the powers conferred by section 7 of the Customs and Excise Act, I, BARTHOLOMEW ULUFA"ALU, Acting Minister of Finance, do hereby make the following Order:

- 1. This Order may be cited as the Customs and Excise (Duties) (Amendment) (No. 3) 1999 and shall come into force on the date of publication in the Gazette;
- 2. That part of First Schedule to the Customs and Excise Act entitle "EXEMPTIONS SCHEDULE" is hereby amended by deleting from the schedule the words appearing under the "PARTIAL EXEMPTION FROM CUSTOMS DUTY" and substituting therefor the following -

"RAW MATERIALS FOR PROCESSING OR MANU FACTURING OPERATIONS, WHICH INVOLVE A CHANGE OF CHARACTER, SHALL BE EXEMPTED FROM DUTY NORMALLY CHARGEABLE UNDER THE TARIFF RATES IN EXCESS OF FIVE PERCENTUM.

GOODS, LISTED IN COLUMN 2 OF THE TABLE HEREUNDER, BEING GOODS THAT ARE CLASSIFIED WITHIN THE TARIFF HEADING LISTED IN COLUMN 1 OF THAT TABLE OPPOSITE THOSE GOODS, IMPORTED IN BULK FOR REPACKING FOR RETAIL SALE, SHALL BE EXEMPTED FROM DUTY NORMALLY CHARGE ABLE UNDER THE TARIFF RATES IN EXCESS OF FIVE PERCENTUM. THIS PROVISION DOES

NOT COVER GOODS IMPORTED IN WHATEVER SIZE PACKAGES OR CONTAINERS CAPABLE OF RETAIL SALE.

THE TABLE

Column 1 Column 2 1006 RICE

1507 to 1515, inclusive VEGETABLE OILS

1701 SUGAR 2501 SALT"

Dated at Honiara this Twenty-ninth day of January, 1999.

BARTHOLOMEW ULUFA'ALU

Acting Minister of Finance