

[Legal Notice No. 28]

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

THE GOODS TAX (EXEMPTION) ORDER 2014

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 2014
 - a. That Metropolis Pacific PTE LTD as the Developer under the Mamara Tasivarongo Development Agreement Act [Cap. 145] shall be granted 100% exemption from the liability of Goods tax on the following:
 1. The importation of capital goods including but not limited to: land and building items, building and construction materials, plant, equipment and vehicles including passenger vehicles, other utilities and facilities for the project, furniture, fittings, office equipment and other office equipment for the project shall be exempt from Goods Tax in Solomon Islands in accordance with clause 27 of the Agreement.
 - b. The exemption granted under (1) shall in each case have effect for not more than ten (10) years from the date of the commencement of the project.
 - c. This Exemption Order is not transferable.
 - d. The Estimated Fiscal cost of this exemption totals to **\$72.2m**
 - e. Failure to abide by clause (1c) will invalidate this exemption order.
2. This Order may be cited as the Goods Tax Exemption Order **No.0105/14**

Dated at Honiara this 24th day of March, 2014.

HONOURABLE RICK N HOUENIPWELA, MP
Minister of Finance & Treasury
