

**SUPPLEMENT** to the Solomon Islands Gazette

15th February 2007

S.I. No. 12

[Legal Notice 43]

**CUSTOMS AND EXCISE ACT**  
(Cap. 121)**THE CUSTOMS AND EXCISE (EXEMPTION SCHEDULE) (AMENDMENT)**  
**NO. 7 ORDER 2007**

IN exercise of the powers conferred by section 7 of the Customs and Excise Act, I, **HONOURABLE GORDON DARCY LILO**, Minister of Finance and Treasury, do hereby make the following order:-

1. This Order may be cited as the Customs and Excise (Exemption Schedule) (Amendment) No. 7 Order of 2007 and shall be deemed to have come into force as of the 9th January 2007.
2. That the First Schedule to the Customs and Excise Act is hereby amended by adding after item No. 15 the following:-

**EXEMPTIONS FROM CUSTOMS DUTIES ON IMPORTATION OR TAKING OUT OF BOND.**

ITEM	NO.	DETAILS
<b>Raw materials, other inputs and equipment for manufacture</b>	<b>16</b>	Goods, imported by manufactures or producers, being raw materials or other inputs to manufacture, consumed in the manufacture of goods in Solomon Islands which involve a substantial transformation or a change in the essential character of the goods, including machinery and parts for use in the manufacturing and processing industry. This provision does not include tobacco, cigarettes, beer, spirits and fuel.
<b>Aid projects</b>	<b>17</b>	Goods of all kinds, excluding firearms, ammunition, wine, beer, spirits, cigarettes, tobacco imported under the terms of a Memorandum of Understanding (MOU) or Agreement made between a foreign government or any international aid donor registered with the Ministry of National Planning and Aid Co-ordination for use in a donor funded project. This exemption does not apply to goods for personal use imported more than six (6) months before or

after the arrival of the owner in Solomon Islands.

**Consolidated  
manifests and  
airway bills**

**18**

Cargo manifests, including consolidated manifests, airway bills and similar documents of no commercial value which relates to consignments arriving in Solomon Islands.

Dated at Honiara this fifteenth day of February 2007

**Hon. Gordon Darcy Lilo**  
Minister of Finance and Treasury

Honiara, Solomon Islands  
Printed under the authority of the  
Solomon Islands Government

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