

**SUPPLEMENT** to the Solomon Islands GazetteFriday 5<sup>th</sup> September, 2014

S.I. No. 53

[Legal Notice No. 71]

**CUSTOMS AND EXCISE ACT  
(CAP. 121)****CUSTOMS AND EXCISE (IMPORT DUTY) (AMENDMENT)  
ORDER 2014**

IN exercise of the powers conferred upon me by section 7 of the Customs and Excise Act, I make the following Order –

- |     |  |                           |
|-----|--|---------------------------|
| 1.  | This Order may be cited as Customs and Excise (Import Duty) (Amendment) Order 2014 and commences on 8th September 2014.                                  | Citation and commencement |
| 2.  | The First Schedule to the Customs and Excise Act, entitled "IMPORT CLASSIFICATION AND TARIFF" is hereby amended in the following respects –              | First Schedule amended    |
| (a) | in respect of tariff item "2401.0000", by deleting the duty rate of "18%" per kg and substituting "19.8%";   |                           |
| (b) | in respect of tariff item "2402.1000", by deleting the duty rate of "\$630.36" and substituting "\$693.396" per kg;                                      |                           |
| (c) | in respect of tariff items "2402.2010", "2402.2020", "2402.9000", by deleting the duty rates of "\$1.56" per stick and substituting "\$1.716" per stick; |                           |
| (d) | in respect of tariff items "2403.1010", by deleting the duty rate of "\$511.32" per kg and substituting "\$562.45" per kg;                               |                           |
| (e) | in respect of tariff items "2403.1090", "2403.9100", "243.9900", by deleting the duty rates of "\$832.08" per kg and substituting "\$915.29" per kg.     |                           |

DATED AT HONIARA this third day of September, 2014.

HON. RICK HOUENIPWELA  
Minister for Finance and Treasury