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[Legal Notice No. 45]

**CUSTOMS AND EXCISE ACT**  
**(Cap 121)**

IN exercise of the Powers conferred by section 7 of the Customs and Excise

Act, I, LAURIE CHAN, Minister of Finance, do hereby make the following Order:-

1. This Order maybe cited as the Customs and Excise (Duties) First Schedule (Amendment) (No. 3) Order 2002 and shall come into force on the date of publication in the Gazette.
2. That the Part of the First Schedule to the Customs and Excise Act, entitled

“IMPORTS - EXEMPTIONS FROM CUSTOMS DUTIES ON  
IMPORTATION OR TAKING OUT OF BOND”

is hereby amended in the folloiwng respects -

- a) by deleting item 19 and substituting therefor the following new paragraph as item 19

“19. Goods of all kinds, excluding firearms, ammunition, wine, beer, spirits, cigarettes and tobacco imported under the terms of a Memorandum of understanding (MOU) or an Agreement made between a foreign government or international organisation and the Government of Solomon Islands provided that at the initial stage of negotiating the Memorandum or the Agreement, the Comptroller of Customs was consulted”.

- b) by deleting item 23 and substituting therefor the following new paragraph as item 23

“23. Goods of all kinds excluding firearms, ammunitions, wine, beer, spirits, cigarettes and tobacco donated by charitable organisations and aid agencies, and other persons overseas, other than churches, to charitable organisations and aid agencies, other than churches in Solomon Islands for their direct use and not for sale or other commercial purposes.

Provided that if such donated goods are sold or otherwise used for commercial purposes within two years after importation the import duty that would otherwise have been payable but for this exemption shall at once be payable.”

- c) by adding immediately after item 24 the following new paragraphs as items 25, 26 and 27 respectively -

“25. Goods of all kinds excluding firearms, ammunitions, wine, beer, spirits, cigarettes and tobacco imported by companies organisations or bodies under an Memorandum of Understanding (MOU) or Agreement made between those companies, organisations or bodies and the Government of Solomon Islands in accordance with the terms and conditions specified in the MOU or Agreement. This provision cover only goods specified in the MOU or Agreement and can only be imported within the period specified.

26. Raw materials or industrial inputs of all kinds including machinery and parts imported by or on behalf of a manufacturer or producer for the purpose of manufacturing of goods in Solomon Islands provided that these goods are only imported by manufacturers and processors registered with the Ministry of Commerce, Employment and Trade. This provision does not cover goods imported in bulk for repacking for retail sale.

27. Goods of all kinds, excluding firearms, ammunition, wine, beer, spirit, cigarettes and tobacco, imported or taken out of bond, fully funded out of Rural Community Development Fund and such funding duly endorsed by the applicant’s Member of Parliament and confirmed by the Clerk to the National Parliament”

3. The second part of the First Schedule to the Customs Act entitled:-

“PARTIAL EXEMPTION FROM CUSTOMS DUTY”

is hereby amended by in the following respects:-

- a) by adding immediately after item 2 the following new paragraphs as items 3 and 4 respectively -

“3. Goods of all kinds, excluding firearms, ammunition, wine, beer, spirit, cigarettes and tobacco, imported or taken out of bond

for direct use in agriculture, horticulture, fishery, forestry and mining in Solomon Islands shall be exempted from duty otherwise due under the tariff in excess of two percentum.”

4. Sports uniform, cups, trophies shields and sporting equipment required for the use of a registered sports association or club, affiliated with, and confirmed in writing by the National Sports Council that the goods will remain the property of such association or club and shall be exempted from the normal duty chargeable under the tariff rates in excess of two percentum”;

4. The second part of the First Schedule to the Customs and Excise Act entitled:-

“EXPORTS-EXEMPTION FROM EXPORT DUTY”

is hereby amended by adding immediately after item 2 the following new paragraph as item 3

“3. Goods exported under a Memorandum of Understanding (MOU) or an Agreement made between a company, organisations, and body and the Government of Solomon Islands, provided that at the initial stage of negotiating the MOU or Agreement, the Comptroller of Customs was consulted”.

Dated at Honiara this ninth day of April, 2002.

Laurie Chan  
Minister of Finance

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[Legal Notice No. 46]

**THE CUSTOMS AND EXCISE ACT  
(Cap. 121)**

**THE CUSTOMS AND EXCISE (EXPORT DUTIES)**

**(AMENDMENT) ORDER 2002**

IN exercise of the powers conferred by section 7 of the Customs and Excise