
[Legal Notice No. 44]

THE CUSTOMS AND EXCISE ACT

(CAP. 58)

THE CUSTOMS AND EXCISE (IMPORTS SURCHARGE)
ORDER 1998

IN exercise of the powers conferred by section 7 of the Customs and Excise Act, the Minister hereby makes the following Order:-

1. This Order may be cited as the Customs and Excise (Imports Surcharge) Order 1998.
2. In addition to the import duties chargeable by virtue of section 7 on goods described in the First Schedule to the Customs and Excise Act, an additional import surcharge at the rate of 5% shall be charged on the duty payable in respect of all imported goods.
3. The additional import surcharge referred to in paragraph 2 shall not be chargeable in the case of goods:-

- (a) imported by Diplomatic Missions of States to whom the Minister responsible for Foreign Affairs has accorded Privileges under the Diplomatic Privileges and Immunities Act, 1978;
- (b) imported with the approval of the Minister of Finance for projects to which the Government is a party to the agreement;
- (c) qualifying for exemption of customs duties on importation or taking out of bond under the provisions of paragraphs 1 to 23 of the First Schedule to the Customs and Act;
- (d) imported by persons granted exemption under Government service contracts; and
- (e) which the Minister of Finance has authorised full duty remission under section 8 of the Customs & Excise Act.

Made at Honiara this sixteenth day of April, 1998.

(MANASSEH D. SOGAVARE)
Minister of Finance