

[Legal Notice 91]

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

**THE GOODS TAX (EXEMPTION) ORDER 2007**

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 Income Tax (Exemption) Order 2007
  - (a) that **Honiara Explorer Ltd** shall be granted **50% exemption** from the liability to goods tax on the followings:-
    - (1) **Two units vehicle**
  - (b) that the exemptions granted under (a) shall have effect from **24/01/07** and expires on **28/02/07**.
  - (c) This Order may be cited as goods tax exemption Order **No. 002/07**.
2. This exemption Order granted is not transferable.
3. This concession has been granted to assist with the expansion and upgrade of essential tourist tours in and around Honiara and Guadalcanal.
4. As a condition of making this Order, the above goods must be inspected on the arrival by Inland Revenue . Failure to abide by this clause will invalidate this Exemption Order.

Dated at Honiara this twenty fourth day of January 2007.

**HONOURABLE GORDON DARCY LILO (MP)**  
Minister of Finance & Treasury