

[Legal Notice No. 131]

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

**CUSTOMS AND EXCISE ORDER**

I, FRANCIS ZAMA, the Minister for Finance and Treasury, in exercising the powers and functions conferred on me by section 7 of the Customs and Excise Act make the following order.

1. This Order may be cited as the Customs and Excise Order (No. 1) 2004.
  2. This Order comes into operation on the date it is published in the Gazette.
  3. The First Schedule to the Customs and Excise Act is amended by omitting item 3 from the part of the Schedule headed "IMPORTS PARTIAL EXEMPTIONS FROM CUSTOMS DUTIES ON IMPORTATION OR TAKING OUT OF BOND" and substituting the following:
    - "3. Goods of all kinds (excluding firearms, ammunitions, wine, beer, spirits, cigarettes, tobacco and fuel) imported or taken out of bond for direct use in agriculture, horticulture, aquaculture, fishery, forestry and mining in Solomon Islands are exempt from import duty otherwise chargeable under the tariff rates in excess of 2%.",
  4. The First Schedule to the Customs and Excise Act is amended by inserting in the part of the Schedule headed "IMPORTS PARTIAL EXEMPTIONS FROM CUSTOMS DUTIES ON IMPORTATION OR TAKING OUT OF BOND", after item 4, the following:
-

“5. Plain (unprinted) tee shirts, garments and other plain materials, imported or taken out of bond in bulk by manufacturers, producers or processors registered with the Minister of Trade, Commerce and Employment for use in industrial processing involving screen printing, dye sublimation, embroidery, digital printing or other graphic design, and which are not for sale before such processing, are exempt from import duty otherwise chargeable under the tariff rates in excess of 2%.”.

5. The First Schedule to the Customs and Excise Act is amended by omitting item 25 from the part of the Schedule headed “EXEMPTION FROM CUSTOMS DUTIES ON IMPORTATION OR TAKING OUT OF BOND TOTAL EXEMPTIONS FROM CUSTOM DUTY” and substituting the following:

“25. Goods of all kinds (excluding firearms, ammunitions, wine, beer, spirits, cigarettes and tobacco) imported by companies, organisations or bodies under and in accordance with a memorandum of understanding (“MOU”) or agreement made between the companies, organisations or bodies and the Government of Solomon Islands, provided that at the initial stage of negotiating the MOU or agreement the Comptroller of Customs and Excise was consulted.”.

Dated at Honiara this twenty-fourth day of September, 2004.

FRANCIS ZAMA  
Minister for Finance and Treasury

---

[Legal Notice No. 132]

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

**CUSTOMER AND EXCISE ORDER**

I, FRANCIS ZAMA, the Minister for Finance and Treasury, in exercising the powers and functions conferred on me by section 7 of the Customs and Excise Act make the following order.

1. This Order may be cited as the Customs and Excise Order (No. 2) 2004.
  2. This Order comes into operation on the date it is signed by the Minister.
  3. The First Schedule to the Customs and Excise Act is amended by omitting "10" from item number E.1(b) in the part of the Schedule headed "EXCISE (1) CLASSIFICATION AND TARIFF" and substituting "16".
  4. The First Schedule to the Customs and Excise Act is amended by omitting "\$0.30" from item number E.1(b) in the part of the Schedule headed "EXCISE (1) CLASSIFICATION AND TARIFF" and substituting "\$0.185".
  5. The First Schedule to the Customs and Excise Act is amended by omitting "10" from item number E.1(c) in the part of the Schedule headed "EXCISE (1) CLASSIFICATION AND TARIFF" and substituting "16".
  6. The First Schedule to the Customs and Excise Act is amended by omitting "\$360.00" from item number E.1(c) in the part of the Schedule headed "EXCISE (1) CLASSIFICATION AND TARIFF" and substituting "\$277.50".
-

Dated at Honiara this twenty-fourth day of September, 2004.

FRANCIS ZAMA  
Minister for Finance and Treasury

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

---

Printed by Solomon Islands Printers Ltd.