



# GOODS TAX (AMENDMENT) ACT 2018

(NO. 7 OF 2018)



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(NO. 7 OF 2018)

*PASSED* by the National Parliament this twenty-seventh day of August 2018.

*(This printed impression has been carefully compared by me with the Bill passed by Parliament and found by me to be a true copy of the Bill)*

Clezy Rore

*Clerk to National Parliament*

*ASSENTED* to in Her Majesty's name and on Her Majesty's behalf this seventh day of September 2018.

Sir Frank Utu Ofagioro Kabui

*Governor-General*

*Date of Commencement: see section 2.*

AN ACT TO AMEND THE GOODS TAX ACT (CAP. 122) IN RELATION TO THE WAY THE SALE VALUE OF CERTAIN GOODS IS CALCULATED, AND FOR RELATED PURPOSES

ENACTED BY THE NATIONAL PARLIAMENT OF SOLOMON ISLANDS.

# GOODS TAX (AMENDMENT) ACT 2018

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# GOODS TAX (AMENDMENT) ACT 2018

## PART 1 PRELIMINARY MATTERS

### 1 Short title

This Act may be cited as the *Goods Tax (Amendment) Act 2018*.

### 2 Commencement

This Act commences on the day appointed by the Minister by notice in the *Gazette*.

## PART 2 AMENDMENT OF GOODS TAX ACT (CAP. 122)

### 3 Act amended

This Part amends the *Goods Tax Act* (Cap. 122).

### 4 Section 21 amended

Section 21 is amended by:

(a) in paragraph (b), deleting “his certificate in respect of the entry,” and substituting “his or her certificate in respect of the entry; or”; and

(b) inserting the following new paragraph after paragraph (b):

“(c) a registered person who quotes his or her certificate in respect of the entry;”.

### 5 Section 22 amended

Section 22(1) is amended by deleting “21” and substituting “21(1)(a) and (b)”.

### 6 Section 23 amended

Section 23(a) is amended by deleting “21(1)” and substituting

“21(1)(a) or (b)”.

**7 Section 25 amended**

- (1) Section 25(1) is amended by deleting “For the purpose” and substituting “Subject to subsection (1A), for the purpose”.
- (2) Section 25 is amended by inserting the following new subsection after subsection (1):

“(1A) The minimum sale value of the goods is an amount equal to 130% of the sum of:

(a) the customs value of the goods as determined in accordance with the *Customs and Excise Act* (Cap. 121); and

(b) the amount of customs duty (if any) that is, or may become, payable in respect of the goods.”.

**8 Section 26 amended**

- (1) Section 26 is amended by deleting “For the purpose” and substituting “(1) Subject to subsection (2), for the purpose”.
- (2) Section 26 is amended by inserting the following new subsection after subsection (1) (as renumbered):

“(2) The minimum sale value of the goods is an amount equal to 130% of the sum of:

(a) the customs value of the goods as determined in accordance with the *Customs and Excise Act* (Cap. 121); and

(b) the amount of customs duty (if any) that is, or may become, payable in respect of the goods.”.

**9 Section 28 amended**

Section 28(1) is amended by deleting “, where no specific provisions apply,”.

**10 Sections 33 and 38 amended**

Sections 33 and 38 are amended by deleting “21” and substituting “21(1)(a) or (b)”.

**PART 2 AMENDMENT OF GOODS TAX REGULATIONS**

**11 Regulations amended**

This Part amends the *Goods Tax Regulations*.

**12 Goods Tax Regulations**

Regulation 31 of the *Goods Tax Regulations* (LN 9 of 1993) is amended by:

- (a) inserting (1) before “A person”; and
- (b) in subsection (1), deleting “21” and substituting “21(a) or (b)”; and
- (c) inserting the following new subsection at the end:
  - “(2) This regulation does not apply to a registered person who quotes his or her certificate in relation to the entry of the goods.”

