

Overview of Solomon Islands Duties and Excises

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Excises

Excises are levied on domestically produced goods as follows:

Beer	\$4 per litre
Tobacco	\$40 per kg
Cigarettes	18.5 cents per stick

Import duties

There are four *ad valorem* import duty rates of 20, 15, 10, and 5 per cent on most imported goods.

However, certain imports or importers receive full exemptions, including:

- Solomon Islands and Provincial Governments;
- Diplomatic missions, consular posts, international and regional organizations etc.;
- Cultural, educational, health, religious, scientific and meteorological materials;
- Certain goods imported as part of the initial capital investment of an enterprise;
- Certain goods imported for tourism development;
- Legally registered charitable organizations; and
- Raw materials or industrial inputs imported by manufacturers.

A range of inputs to manufacturing is afforded a generic partial exemption with a duty rate of 2 per cent.

Finally, there are no duties on ships, outboard motors, inboard motors, engine parts and marine safety equipment.

In addition to the *ad valorem* rates above, some “excise-equivalent” specific duties are applied to:

Beer	at the rate of	\$10 per litre
Tobacco	“	\$300 - \$500 per kg
Cigarettes	“	42 cents per stick
Spirits	“	\$100 per litre
Diesel	“	22 cents per litre
Petrol	“	30 cents per litre

Solomon Islands is a member of the World Trade Organisation and the Melanesian Spearhead Group (MSG – Solomon Islands, Fiji, Vanuatu, and PNG). It is a signatory to the Pacific Island Countries Trade Agreement (PICTA) and the Pacific Agreement on Closer Economic Relations (PACER).

Export duties

Export duties are levied at the following rates applied against determined values:

Minerals	15%
Shells	10%, 30%
Live fish	10%
Fish, chilled or frozen	5%, 20%
Crustaceans, mollusks	10%
Timber	various specific, ad valorem and combined rates
Copra	30%
Live animals	10%
Crocodile skin	10%