



**SUPPLEMENT No. 2**  
**T O**  
**THE SOVEREIGN BASE AREAS GAZETTE**  
**No. 690 of 17th August, 1984.**  
**L E G I S L A T I O N**

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ORDINANCE 10 OF 1984.

**AN ORDINANCE**

TO AMEND THE IMMOVABLE PROPERTY (TAXATION)  
ORDINANCE, 1980.

H. D. A. LANGLEY,  
ADMINISTRATOR

*16th August, 1984.*

**BE** it enacted by the Administrator of the Sovereign Base Areas of Akrotiri and Dhekelia as follows:—

1. This Ordinance may be cited as the Immovable Property (Taxation) (Amendment) Ordinance, 1984 and shall be read as one with the Immovable Property (Taxation) Ordinance, 1980 as amended by the Immovable Property (Taxation) (Amendment) Ordinance, 1981 (hereinafter referred to as “the principal Ordinance”).

Short title.

Ordinances  
17 of 1980 and  
5 of 1981.

2. The principal Ordinance is hereby amended by repealing Section 3 thereof and substituting therefor the following new Section:—

Section 3 of  
the principal  
Ordinance  
repealed and  
replaced.

“Imposition  
of tax.

3.—(1) Notwithstanding anything in any other Ordinance contained and subject to the provisions of this Section, there shall be levied and paid annually a tax on all immovable property within the Areas, at the rates set out hereafter, according to the value of such property:—

On every pound not exceeding £ 35.000    1.5%

On every pound in excess of £ 35.000  
but not exceeding £ 100.000 ... .. 2.5%

On every pound in excess of £ 100.000  
but not exceeding £ 200.000 ... .. 3%

On every pound in excess of £ 200.000    3.5%

(2) Notwithstanding the provisions of subsection (1) of this Section where the immovable property owned by individual persons does not exceed £ 35.000 in value, no tax shall be payable and in calculating the amount of tax leviable on any individual person the first £ 35.000 of the value of the property shall be ignored.”.

Section 17 of the principal Ordinance amended.

3. Section 17 of the principal Ordinance is hereby amended by deleting the figure “25A” appearing in the third line of the proviso thereto and substituting therefor the figure “23A”.

Section 25A of the principal Ordinance renumbered.

4. The principal Ordinance is hereby amended by renumbering Section 25A thereof as “23A” and inserting the said Section immediately after Section 23 thereof.

Commencement.

5. This Ordinance shall be deemed to have come into effect from the year commencing on 1st January 1984.

16th August, 1984.

P. A. ROTHERAM,  
*Acting Chief Officer.*

(118/6)