



SUPPLEMENT No. 2
TO
THE SOVEREIGN BASE AREAS GAZETTE
No. 962 of 20th May, 1992
LEGISLATION

ORDINANCE 7 OF 1992.

AN ORDINANCE
TO AMEND THE FACTORIES ORDINANCE.

J.H. ALMONDS
ACTING ADMINISTRATOR

15th May, 1992.

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

1. This Ordinance may be cited as the Factories (Amendment) Ordinance, 1992 and shall be read as one with the Factories Ordinance, as amended from time to time (hereinafter referred to as “the principal Ordinance”).

Short title.
Cap. 134 (Laws of Cyprus) Ordinances 22/64, 12/72, 9/82, 15/89 and 7/90.

2. Section 73 of the principal Ordinance is hereby repealed and replaced by the following new Section:—

Section 73 of the principal Ordinance repealed and replaced.

“Application of the provisions of the Ordinance to work processed in docks.

73.—(1) The following provisions of this Ordinance shall apply to every dock in the Areas as if it were a factory, and as if the person having the use or occupation of the dock were the occupier of a factory, that is to say:—

- (a) Part I
- (b) Part II
- (c) Part V
- (d) Part VII
- (e) Part IX
- (f) Part X
- (g) Part XI
- (h) Part XII

(2) The aforementioned provisions shall apply to the processes of loading or unloading or fuelling of any ship in any dock in the Areas and to the packing, storing, handling or other movement of any merchandise in any dock and to all machinery or plant used in those processes, as if the processes were carried out in a factory and the machinery or plant were machinery or plant in a factory and the person who carries on those processes were the occupier of a factory.”.

Section 87 of
the principal
Ordinance
amended.

3. Section 87 of the principal Ordinance is hereby amended as follows:—

- (a) By numbering the existing Section as subsection (1) thereof; and
- (b) by inserting the following new subsections:—

“(2) Any person who obstructs or intentionally detains an inspector from exercising any of the powers referred to in this Section or fails to comply with the requirements made by an Inspector as provided in this Section or fails to produce any register, certificate, notice or document which he is compelled to produce in accordance with this Ordinance or who intentionally refuses to give any information regarding the name of the occupier or owner of any factory or who conceals or averts or attempts to conceal or avert any person from presenting himself to or from being examined by an inspector, shall be deemed to be obstructing an inspector in exercising his duties in accordance with this Ordinance.

(3) Any person who obstructs an inspector in exercising either his powers or his duties as these are defined in this Ordinance, shall be guilty of an offence. Where an inspector is so obstructed inside a factory, the occupier or owner of the factory shall be guilty of the offence.”.

18th May, 1992

(107/8)

A.J.H. ADAMS

Chief Officer.

ORDINANCE 8 OF 1992.

AN ORDINANCE

TO AMEND THE CUSTOMS AND EXCISE
DUTIES ORDINANCE, 1989.

J.H. ALMONDS
ACTING ADMINISTRATOR

15th May, 1992.

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

1. This Ordinance may be cited as the Customs and Excise Duties (Amendment) Ordinance, 1992 and shall be read as one with the Customs and Excise Duties Ordinance, 1989 as amended from time to time (hereinafter referred to as “the principal Ordinance”).

Short title.

Ordinances 10/89,
23/89, 16/90, 11/91,
20/91 and 2/92.

2. The principal Ordinance is hereby amended by repealing the Third Schedule thereto and substituting therefor the new Third Schedule set out in the Appendix to this Ordinance.

Third Schedule
to the principal
Ordinance
repealed and
replaced.

APPENDIX

THIRD SCHEDULE

(Section 7).

EXCISE DUTIES

A.— GOODS MANUFACTURED OR PRODUCED IN THE AREAS OR
THE REPUBLIC.

Class or Description of Goods	Rate of Duty
1. Beer	£12,65 per hectolitre
2. Spirits	69 cents per litre of pure alcohol
	Remark: Provided that in case of deliveries of zivania from the stocks of the Director of the Vines Products Commission

Class or Description of Goods	Rate of Duty
<p>3. Tobacco, unmanufactured, including scrap tobacco and tobacco stems.</p>	<p>for the purpose of rectification by a licensed or authorised rectifier, the Chief Officer will allow the delivery of such quantity of zivania, without payment of duty, in addition to the quantity on which duty was paid, which in his opinion represents the average losses which may result during the normal rectification.</p> <p>£3,50 per kilogram</p>
<p>4. Tobacco, manufactured (whether in the form of cigarettes or otherwise)—</p> <p>(i) Produced from unmanufactured tobacco grown in the Areas or the Republic.</p> <p>(ii) Produced from unmanufactured tobacco of the type known as Oriental (Turkish, Greek and similar types) which on importation is liable to duty at—</p> <p>(a) the General Tariff rate as shown in the Second Schedule</p> <p>(b) the Preferential Tariff rates as shown in the Second Schedule.</p> <p>(iii) Produced from unmanufactured tobacco other than at (i) or (ii) above and which on importation is liable to duty at—</p> <p>(a) the General Tariff rate as shown in the Second Schedule</p> <p>(b) the Preferential Tariff rates as shown in the Second Schedule.</p>	<p>£2,94 per kilogram of finished product or per 921 cigarettes.</p> <p>£4,62 per kilogram of finished product or per 921 cigarettes.</p> <p>£4,57 per kilogram of finished product or per 921 cigarettes.</p> <p>£5,88 per kilogram of finished product or per 921 cigarettes.</p> <p>£5,83 per kilogram of finished product or per 921 cigarettes.</p> <p>In addition to the above rates duty is charged at the following rates:—</p> <p>13 cents per 20 cigarettes whenever the retail sale does not exceed 31 cents per packet of 20 cigarettes or 22 cents per packet of 14 cigarettes.</p>

Class or Description of Goods	Rate of Duty
<p>5. Products of Tariff Heading 2707 10, 2707 30, 2707 50 91, petroleum oils partly refined, including topped crudes, motor spirit (other than special boiling point spirit adapted for use as an extracting agent, solvent or catalyst), falling under Tariff Heading 27.10 and hydrocarbons of Tariff Headings 2901 10 10 10, 2901 10 90 10, 2902 20 and 2902 44 of the Second Schedule to the Customs and Excise Duties Ordinance.</p> <p>6. Aerated soft drinks.</p>	<p>21 cents per 20 cigarettes whenever the retail sale exceeds 31 cents per packet of 20 cigarettes or 19 cents per packet of 12 cigarettes, but does not exceed the 39,5 cents per packet of 20 cigarettes or 24 cents per packet of 12 cigarettes.</p> <p>29 cents per 20 cigarettes whenever the retail sale exceeds 39,5 cents per 20 cigarettes:</p> <p>Provided that the above rates of duty are not affected by the re-adjustment of the retail sale price after the 7th December, 1983:</p> <p>Provided further that in the event of a change of the retail sale price by more than 7 cents per packet of 20 cigarettes, subject to the approval of the Chief Officer, there shall be applied, whenever the retail sale price is increased, the corresponding higher rate and whenever the retail sale price is decreased, the lower rate:</p> <p>Provided furthermore that in the case of new brand cigarettes the rate applicable shall be the same as that of the existing brands of cigarettes of the same retail selling price.</p> <p>£10,48</p> <p>5 cents per litre.</p>

Class or Description of Goods	Rate of Duty
<p>7. Motor vehicles of Tariff Heading 8703 21 - 8703 90 of the Second Schedule to the Customs and Excise Duties Ordinance, other than "jeep" and "land rover" type and similar vehicles with 4-wheel drive and continuous chassis consisting of two parallel beams, ambulances and hearses.</p>	<p>80% ad valorem and in addition special duty and additional duty ad valorem as follows:</p> <p>I. Special duty:</p> <p>(a) On vehicles not exceeding 1500 c.c.: £25 for every 500 c.c. or part thereof.</p> <p>(b) On vehicles exceeding 1500 c.c. but not exceeding 2000 c.c.:</p> <p>(i) £75 and (ii) £200 for every 100 c.c. or part thereof exceeding 1500 c.c.</p> <p>(c) On vehicles exceeding 2000 c.c. but not exceeding 2500 c.c.:</p> <p>(i) £1,075 and (ii) £300 for every 100 c.c. or part thereof exceeding 2000 c.c.</p> <p>(d) On vehicles exceeding 2500 c.c.:</p> <p>(i) £2,575 and (ii) £400 for every 100 c.c. or part thereof exceeding 2500 c.c.</p> <p>Provided that the special duty on a used car is reduced to the extent that its dutiable value is lower than its original dutiable value:</p> <p>Provided further that for motor vehicles of the "go cart" type, used exclusively in enclosed and/or surrounded places for amusement purposes, the excise duty payable shall be at a rate of only 15% ad valorem.</p> <p>II. Additional duty ad valorem:</p> <p>(a) On vehicles exceeding 1000 c.c. but not exceeding 1300 c.c.: 5% ad valorem</p>

Class or Description of Goods	Rate of Duty
<p>8. Motor vehicles of Tariff Heading 87.02 of the Second Schedule to the Customs and Excise Duties Ordinance which are registered by the Appropriate Licensing Authority as vehicles for carrying passengers not exceeding nine in number including the driver.</p> <p>9. Motor vehicles of Tariff Heading 87.03 of the Second Schedule to the Customs and Excise Duties Ordinance of the "jeep" and "land rover" type and similar 4-wheel drive vehicles with a continuous chassis consisting of two parallel beams.</p> <p>10. Motor vehicles of Tariff Heading 87.04 of the Second Schedule to the Customs and Excise Duties Ordinance, with two rows of seats, known as "double cabin", the tare weight of which does not exceed 2032 kg.</p> <p>11. Airplanes, hydroplanes and helicopters, excepting passenger and freight aircrafts, the tare weight of which does not exceed 15.000 kg.</p>	<p>(b) On vehicles exceeding 1300 c.c. but not exceeding 1500 c.c. 10% ad valorem.</p> <p>(c) On vehicles exceeding 1500 c.c. but not exceeding 2000 c.c.: 20% ad valorem.</p> <p>(d) On vehicles exceeding 2000 c.c. but not exceeding 2500 c.c.: (i) Petrol engine vehicles 40% ad valorem (ii) Diesel engine vehicles 30% ad valorem</p> <p>(e) On vehicles exceeding 2500 c.c.: 50% ad valorem.</p> <p>A sum equal to the difference between the customs duty payable on their importation by virtue of the provisions of item 87.02 of the Second Schedule to the Customs and Excise Duties Ordinance and the customs and excise duties payable for similar vehicles of tariff item 87.03 of the Second Schedule to the Customs and Excise Duties Ordinance. 40% ad valorem</p> <p>10% ad valorem</p> <p>20% ad valorem</p>

Class or Description of Goods	Rate of Duty
12. Yachts and other vessels for pleasure, of Tariff heading 89.03 of the Second Schedule to the Customs and Excise Duties Ordinance, with the exception of sailing boats and canoes used in competitive sports, also vessels used in international or coastal sailing for the transportation of passengers, which have been granted a relevant permit from the Department of Commercial Navigation.	10% ad valorem : Provided that if a vessel which is used for international or coastal sailing for the transportation of passengers ceases to possess a relevant permit from the Department of Commercial Navigation, excise duty at the rate of 10% ad valorem shall be imposed thereupon.
13. Outboard engines or combinations of outboard and inboard engine of internal combustion.	10% ad valorem
14. Motorcycles of an engine capacity in excess of 100 c.c. with or without a side-car.	20% ad valorem
15. Lighters of all types and parts thereof of precious metal or plated or clad with precious metal or decorated with precious or semi-precious stones.	20% ad valorem
16. Live fish of the decorative type, with the exception of those intended for reproduction, smoked salmon and sturgeon (fillet inclusive).	20% ad valorem
17. Caviar. Substitutes for caviar other than the one used in the making of red caviar (taramas).	20% ad valorem
18. Cigars and cigarillos of tariff heading 24.02 of the Second Schedule to the Customs and Excise Duties Ordinance.	20% ad valorem
19. Articles of apparel, clothing accessories and other articles of furskin, of tariff heading 43.03 of the Second Schedule to the Customs and Excise Duties Ordinance.	20% ad valorem
20. Sparkling wine of tariff heading 22.04.10 of the Second Schedule to the Customs and Excise Duties Ordinance.	20% ad valorem
21. Baths, the customs value of which exceeds £200, baths fitted	20% ad valorem

Class or Description of Goods	Rate of Duty
<p>with or suitable for hydromassage apparatus also hydromassage apparatus for baths. Taps, mixture taps, small bathroom fittings, accessories of sanitary appliances and parts thereof of precious metals or of other material cast or plated with precious metals.</p> <p>22. Articles made of crystal falling under tariff headings 70.10, 70.13, 70.18 and 94.05 of the Second Schedule to the Customs and Excise Duties Ordinance and articles made of porcelain falling under tariff headings 69.11, 69.13 and 69.14 of the Second Schedule to the Customs and Excise Duties Ordinance.</p>	20% ad valorem

NOTE. – For the purposes of this Schedule:–

The term “finished product” means, in addition to the tobacco and moisture contained therein, any cigarette paper, mouthpiece, filter as well as any other material forming an intergral part of any tobacco product at the time of its delivery from the premises of a licensed tobacco manufacturer.

B. IMPORTED GOODS.

Class or Description of Goods	Rate of Duty
<p>1. Products of Tariff Heading 2707 10, 2707 30, 2707 50 91, petroleum oils partly refined, including topped crudes, motor spirit (other than special boiling point spirit adapted for use as an extracting agent, solvent or catalyst), falling under Tariff Heading 27.10 and hydrocarbons of Tariff Headings 2901 10 10 10, 2901 10 90 10, 2902 20 and 2902 44 of the Second Schedule to the Customs and Excise Duties Ordinance.</p>	£10,48 per hectolitre

Class or Description of Goods	Rate of Duty
<p>2. Motor vehicles of Tariff Heading 8703 21 - 8703 90 of the Second Schedule to the Customs and Excise Duties Ordinance, other than "jeep" and "land rover" type and similar vehicles with 4-wheel drive and continuous chassis consisting of two parallel beams, ambulances and hearses.</p>	<p>80% ad valorem and in addition special duty and additional duty ad valorem as follows:</p> <p>I. Special duty:</p> <p>(a) On vehicles not exceeding 1500 c.c.: £25 for every 500 c.c. or part thereof.</p> <p>(b) On vehicles exceeding 1500 c.c. but not exceeding 2000 c.c.:</p> <p>(i) £75 and</p> <p>(ii) £200 for every 100 c.c. or part thereof exceeding 1500 c.c.</p> <p>(c) On vehicles exceeding 2000 c.c. but not exceeding 2500 c.c.:</p> <p>(i) £1.075 and</p> <p>(ii) £300 for every 100 c.c. or part thereof exceeding 2000 c.c.</p> <p>(d) On vehicles exceeding 2500 c.c.:</p> <p>(i) £2.575 and</p> <p>(ii) £400 for every 100 c.c. or part thereof exceeding 2500 c.c.</p> <p>Provided that the special duty on a used car is reduced to the extent that its dutiable value is lower than its original dutiable value:</p> <p>Provided further that for motor vehicles of the "go cart" type, used exclusively in enclosed and/or surounded places for amusement purposes, the excise duty payable shall be at a rate of only 15% ad valorem.</p> <p>II. Additional duty ad valorem:</p> <p>(a) On vehicles exceeding 1000 c.c. but not exceeding 1300 c.c.: 5% ad valorem</p>

Class or Description of Goods	Rate of Duty
<p>3. Motor vehicles of Tariff Heading 87.02 of the Second Schedule to the Customs and Excise Duties Ordinance, which are registered by the Appropriate Licensing Authority as vehicles for carrying passengers not exceeding nine in number including the driver.</p>	<p>(b) On vehicles exceeding 1300 c.c. but not exceeding 1500 c.c.: 10% ad valorem.</p> <p>(c) On vehicles exceeding 1500 c.c. but not exceeding 2000 c.c.: 20% ad valorem.</p> <p>(d) On vehicles exceeding 2000 c.c. but not exceeding 2500 c.c.: (i) Petrol engine vehicles 40% ad valorem (ii) Diesel engine vehicles 30% ad valorem</p> <p>(e) On vehicles exceeding 2500 c.c.: 50% ad valorem.</p> <p>A sum equal to the difference between the customs duty payable on their importation by virtue of the provisions of item 87.02 of the Second Schedule to the Customs and Excise Duties Ordinance and the customs and excise duties payable for similar vehicles of tariff item 87.03 of the Second Schedule to the Customs and Excise Duties Ordinance.</p>
<p>4. Cigarettes.</p>	<p>29 cents per 20 cigarettes.</p>
<p>5. Aerated soft drinks.</p>	<p>5 cents per litre.</p>
<p>6. Motor vehicles of Tariff Heading 87.03 of the Second Schedule to the Customs and Excise Duties Ordinance of the "jeep" and "land rover" type and similar 4-wheel drive vehicles with a continuous chassis consisting of two parallel beams.</p>	<p>40% ad valorem</p>
<p>7. Motor vehicles of Tariff Heading 87.04 of the Second Schedule to the Customs and Excise Duties Ordinance, with two rows of seats, known as "double cabin", the tare weight of which does not exceed 2032 kg.</p>	<p>10% ad valorem</p>

Class or Description of Goods	Rate of Duty
8. Airplanes, hydroplanes and helicopters, excepting passenger and freight aircrafts, the tare weight of which does not exceed 15.000 kg.	20% ad valorem
9. Yachts and other vessels for pleasure, of Tariff heading 89.03 of the Second Schedule to the Customs and Excise Duties Ordinance, with the exception of sailing boats and canoes used in competitive sports, also vessels used in international or coastal sailing for the transportation of passengers, which have been granted a relevant permit from the Department of Commercial Navigation.	10% ad valorem Provided that if a vessel which is used for international or coastal sailing for the transportation of passengers ceases to possess a relevant permit from the Department of Commercial Navigation, excise duty at the rate of 10% ad valorem shall be imposed thereupon.
10. Outboard engines or combinations of outboard and inboard engine of internal combustion.	10% ad valorem
11. Motorcycles of an engine capacity in excess of 100 c.c. with or without a side-car.	20% ad valorem
12. Lighters of all types and parts thereof of precious metal or plated or clad with precious metal or decorated with precious or semi-precious stones.	20% ad valorem
13. Live fish of the decorative type, with the exception of those intended for reproduction, smoked salmon and sturgeon (fillet inclusive).	20% ad valorem
14. Caviar. Substitutes for caviar other than the one used in the making of red caviar (taramas).	20% ad valorem
15. Cigars and cigarillos of tariff heading 24.02 of the Second Schedule to the Customs and Excise Duties Ordinance.	20% ad valorem
16. Articles of apparel, clothing accessories and other articles of furskin, of tariff heading 43.03 of the Second Schedule to the Customs and Excise Duties Ordinance.	20% ad valorem

Class or Description of Goods	Rate of Duty
17. Sparkling wine of tariff heading 22.04.10 of the Second Schedule to the Customs and Excise Duties Ordinance.	20% ad valorem
18. Baths, the customs value of which exceeds £200, baths fitted with or suitable for hydromassage apparatus also hydromassage apparatus for baths. Taps, mixture taps, small bathroom fittings, accessories of sanitary appliances and parts thereof of precious metals or of other material cast or plated with precious metals.	20% ad valorem
19. Articles made of crystal falling under tariff headings 70.10, 70.13, 70.18 and 94.05 of the Second Schedule to the Customs and Excise Duties Ordinance and articles made of porcelain falling under tariff headings 69.11, 69.13 and 69.14 of the Second Schedule to the Customs and Excise Duties Ordinance.	20% ad valorem

18th May, 1992

(119/36)

A.J.H. ADAMS
Chief Officer.



