



SUPPLEMENT No. 2
TO
THE SOVEREIGN BASE AREAS GAZETTE
No. 988 of 30th March, 1993
LEGISLATION

ORDINANCE 3 OF 1993

AN ORDINANCE
TO AMEND THE VALUE ADDED TAX ORDINANCE.

A.I. RAMSAY
ACTING ADMINISTRATOR

22nd March, 1993.

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 Value Added Tax (Amendment) Ordinance, 1993 and shall be read as one with the Value Added Tax Ordinance, 1992 as amended by the Value Added Tax (Amendment) (No.1) Ordinance, 1992 (hereinafter referred to as "the principal Ordinance").

Short title.

Ordinances 3/92
and 12/92.

2. Section 25 of the principal Ordinance is hereby amended by deleting the words "fifty pounds" appearing in the fifth line of subsection (14) thereof and substituting therefor the words "thirty pounds".

Section 25 of the
principal Ordinance
amended.

3. The operation of subsection (14) of Section 25 of the principal Ordinance shall be deemed to have been suspended from the date of effect of the principal Ordinance until the 10th day of February, 1993:

Transitional
provision.

Provided that any fines which have been paid to the Commissioner by virtue of the said subsection (14) during the period of suspension, shall be refunded to the persons by whom they were paid either in the form of a credit as provided in subsections (3) and (6) of Section 25 of the principal Ordinance, or in cash.

4. This Ordinance shall be deemed to have come into effect on the 11th February, 1993.

22nd March, 1993
(119/8/2)

G.L. JONES
Chief Officer.

