



SUPPLEMENT No. 2
TO
THE SOVEREIGN BASE AREAS GAZETTE
No. 1058 of 26th September, 1995
LEGISLATION

ORDINANCE 8 OF 1995

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

P. MILLAR
ADMINISTRATOR

25th September, 1995.

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, 1995 and shall be read as one with the Immovable Property (Taxation) Ordinance, 1980 as amended from time to time (hereinafter referred to as "the principal Ordinance.").

Short title.

Ordinances 17/80,
5/81, 10/84
and 9/92.

2. Section 14 of the principal Ordinance is hereby amended as follows:-

Section 14 of the
principal
Ordinance
amended.

a. By deleting the proviso to subsection (1) thereof and substituting therefor the following new proviso:-

"Provided that the provisions of this subsection shall not apply where the owner has submitted the declarations required under Section 7 of the Ordinance by the 31st March, 1992 and has remitted in cash by the 30th September, 1995 any tax due in accordance with his declarations, plus interest on the amount of tax due"; and

b. by deleting the words "by the 30th June, 1992" appearing in the second line of subsection (3) thereof and substituting therefor the following words "by the 30th September, 1995".

3. Section 17 of the principal Ordinance is hereby amended as follows:-

Section 17 of the
principal
Ordinance
amended.

a. By deleting the second proviso to subsection (1) thereof and substituting therefor the following new proviso:-

"Provided further that, with regard to the amount of tax which may have become payable after the revision of the

value of the immovable property made under any provisions of the Ordinance, no interest shall be collected in respect of the years 1980 to 1991 if the owner had, by the 31st March, 1992 submitted his declarations as required under Section 7 of the Ordinance and has paid by the 30th September, 1995 any balance of tax due plus interest relating to the tax payable in accordance with his declarations"; and

- b. by deleting subsection (2) thereof and substituting therefor the following new subsection:-

“(2) Where any person who, by an application which he may submit to the Fiscal Officer by the 30th September, 1995, proves that he has paid interest in respect of the years 1980 to 1991 in relation to any amount of tax which became payable after a revision of the value of any immovable property, which was made under any provisions of the Ordinance, such person shall be entitled to a refund of the interest paid, on condition that he had by the 31st March, 1992 submitted his declarations as required by Section 7 of the Ordinance”.

25th September, 1995
(118/6)

P.A. ROTHERAM,
Chief Officer.
