
INCOME TAX (AMENDMENT) ORDINANCE 2014

An Ordinance to amend the Income Tax Ordinance 2003

**R.J. CRIPWELL
ADMINISTRATOR**

21 May 2014

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

Short title

1. This Ordinance may be cited as the Income Tax (Amendment) Ordinance 2014.

Commencement

- 2.—(1) This Ordinance comes into force on the day after publication in the Gazette.
(2) The amendment made by this Ordinance has effect in relation to the 2014 and subsequent tax years.

Income Tax Ordinance 2003 amended

3. The Income Tax Ordinance 2003(a) is amended in accordance with section 4.

Section 8 (exemptions) amended

4. Section 8 is amended by omitting paragraph (d).

(a) Ordinance 29/2003, amended by Ordinances 19/2011, 13/2012 and 31/2013.

EXPLANATORY NOTE

(This note is not part of the Ordinance)

1. This explanatory note relates to the Income Tax (Amendment) Ordinance 2014 (the “Ordinance”). It has been prepared by the Office of the Attorney-General and Legal Adviser in order to assist the reader of the Ordinance.
2. The Ordinance amends the Income Tax Ordinance 2003 (the “principal Ordinance”).
3. The effect of the amendment to section 8 of the principal Ordinance is that widows’ pensions payable under certain legislation of the Republic of Cyprus cease to be exempt from income tax from the 2014 tax year.
4. The amendment reflects an amendment made to the Income Tax Law of the Republic of Cyprus by Law 17(I) of 2014.

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