

Ordinance 4 of 2018

Published in Gazette No. 1856 of 15 February 2018

**ASSESSMENT AND COLLECTION OF TAXES
(AMENDMENT) ORDINANCE 2018**

An Ordinance to amend the Assessment and Collection of Taxes Ordinance 2003

J. Illingworth
ADMINISTRATOR

6 February 2018

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 Assessment and Collection of Taxes (Amendment) Ordinance 2018.

Commencement

2. This Ordinance comes into force on 14 February 2018.

Amendment of the Assessment and Collection of Taxes Ordinance 2003

3. The Assessment and Collection of Taxes Ordinance 2003(a) is amended as follows.

Amendment of section 26

4. In section 26 (additional payments and repayments in certain cases), in subsection (2) for “with interest at 9% per year from 1 January of the year following the tax year in which the provisional payment was made” substitute “in accordance with the provisions of section 35”.

Amendment of section 12A

5. In section 12A (requirement to deliver electronic returns, etc), after subsection (1) insert—

“(1A) For the year 2017 or any subsequent year, a person who is required to deliver a tax return by virtue of section 5 must do so by electronic means or by other means approved from time to time by the Commissioner.”

Substitution of section 48

6. For section 48 (service of notices) substitute—

“Service of notices

48.—(1) A notice may be served on a person (P) by any of the following methods—

- (a) personal service,
- (b) posting to the last known private address or place of business, or
- (c) fax or other means of electronic communication.

(2) A notice, served under subsection (1), is deemed served—

- (a) where subsection (1)(a) applies, when left with P;
- (b) where subsection (1)(b) applies—
 - (i) if the notice is posted to an address in the Island of Cyprus, on the seventh day after the notice was posted, or
 - (ii) in any other case, on the thirtieth day after the notice was posted;
- (c) where subsection (1)(c) applies—
 - (i) if the fax or electronic transmission is sent on a business day before 4.30p.m., on that day, or
 - (ii) in any other case, on the next business day after the day on which it was sent.”

(a) Ordinance 30/2003, as amended by Ordinances 25/2012 and 5/2015.

EXPLANATORY NOTE

(This note is not part of the Ordinance)

1. This explanatory note relates to the Assessment and Collection of Taxes (Amendment) Ordinance 2018 (“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. It does not form part of the Ordinance.

2. The Ordinance amends the Assessment and Collection of Taxes Ordinance 2003 (“the principal Ordinance”). The amendments reflect recent changes made to the corresponding law of the Republic of Cyprus.

3. Section 26 (additional payments and repayments in certain cases) of the principal Ordinance is amended by inserting a cross-reference to the provisions of section 35 (repayment of tax). Section 35 provides for the calculation of tax refund. The amendment removes duplication in the drafting of the principal Ordinance.

4. Section 12A (requirement to deliver electronic returns, etc) is amended to make electronic tax return mandatory for all individuals who are required to provide a tax return under the provisions of section 5 (returns). Previously, only persons who had to keep books of accounts had to submit electronic returns. From 2017 tax year and onwards electronic returns should apply to all persons falling under the provisions of section 5.

5. Section 48 (service of notices) is amended to allow service by non-registered (as opposed to registered) post and by fax or other electronic means. The provisions for deeming service have not changed in relation to personal service or to service by post. The provisions for deeming service by fax or other electronic means mirror the current practice in the UK since the legislation of the Republic makes no provision for this.

SBA/AG/2/CDT/223

Published by the Sovereign Base Areas Administration
The Sovereign Base Areas Gazette may be viewed on the official Sovereign Base Areas Administration
web site: <http://sbaadministration.org/>