

No.15**THE VALUE ADDED TAX ORDINANCE 2001**

(Ordinance 10 of 2001 as amended by Ordinances 16 of 2002
and 36 of 2002)

**REGULATIONS MADE BY THE ADMINISTRATOR
UNDER SECTION 28 (1)**

In exercise of the powers vested in him by section 28 (1) of the Value Added Tax Ordinance 2001, the Administrator hereby makes the following Regulations:-

1. These Regulations may be cited as the Value Added Tax (Reliefs for Imported Goods) (Amendment) Regulations 2003.

2. Paragraph (j) of regulation 71 of the Value Added Tax (Reliefs for Imported Goods) Regulations 2002 shall be amended by substituting for the words “the Island of Cyprus” the words “a third country”.

P.I.8/2002.

3. For Table B in Schedule 2 to the Value Added Tax (Reliefs for Imported Goods) Regulations 2002 there shall be substituted the following Table B -

“TABLE B

C.N. Code	Description
3704 00	Plates, film, paper, paperboard and textiles, photographic film which has been exposed but not developed:
ex 3704 00 10	Plates and film: Cinematographic film, positive, of an educational, scientific or cultural character.
ex 3705	Photographic plates and film which have been exposed and developed, other than cinematographic film: Educational, scientific or cultural character.
3706	Cinematographic film which has been exposed and developed, with or without recording or with only sound recording:
3706 10	With a width of 35mm or more: Others:
ex 3706 10 99	Other positives: Films of current events (with or without sound) presenting facts of a current nature at the time of the importation, imported for reproduction, with a limit of two copies for each subject. Archive films (with or without sound) intended to accompany films of current events. Recreational films, particularly for children and young persons. Untitled of an educational, scientific or cultural character.
ex 3706 90	Others:

Others:

Other positives:

- | | | |
|---|---|--|
| ex 3706 90 51
ex 3706 90 91
ex 3706 90 99 | } | Films of current events (with or without sound) presenting facts of a current nature at the time of importation, imported for reproduction, with a limit of two copies for each subject
Archive films (with or without sound) intended to accompany films of current events.
Recreational films, particularly for children and young persons
Untitled of an educational, scientific or cultural character. |
| 4911 | | Other forms, including pictures, engravings and photographs:
Other: |
| ex 4911 99 00 00 | | Other:
Micro cards and other material used by the information and communications media by means of electronic computers, of an educational, scientific or cultural character.
Wall boards intended exclusively for demonstrational purposes. |
| ex 8524 | | Records, tapes and other recorded media for sound or other similar recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:
Educational, scientific or cultural character. |
| Ex 9023 00 | | Instruments, apparatus and models, designed for demonstrational purposes (for example in education or exhibitions) unsuitable for other uses:
Models, mock-ups and wall boards of an educational, scientific or cultural character intended exclusively for demonstrational purposes and teaching.
Mock- ups or small illustrations of abstract meanings such as chemical formulae or mathematical formulae.”. |

Dated this 18th day of February 2003.

By the Administrator's Command,

J.C.A. JARVIS CBE,
 Chief Officer,
 Sovereign Base Areas.

(119/8/2)
