

No.16**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 SECTIONS 10(6), 11(4), 13(1), 19(4) and (6), 20(1) and (6), 21(1), (3), and (4), 27(2), (6), (7) and (8), 30(1), 41(1) and (2) and paragraphs 1(1), (5), (6), (7) and (8), 5(1) and (2) of the Tenth Schedule.

In exercise of the powers vested in him by sections 10(6), 11(4), 13(1), 19(4) and (6), 20(1), and (6), 21(1), (3), and (4), 27(2), (6), (7) and (8), 30(1), 41(1) and (2) of, and paragraphs 1(1), (5), (6), (7) and (8), 5(1) and (2) of the Tenth Schedule to, the Value Added Tax Ordinance 2001, the Administrator hereby makes the following Regulations :-

Short title.

1. These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations 2003 and shall be read as one with the Value Added Tax (General) Regulations 2002 (hereinafter referred to as “the principal Regulations”).

P.1.6/2002.

Amendment of regulation 24 of the principal Regulations.

2. Paragraph (5) of regulation 24 of the principal Regulations shall be amended by substituting for the figure “£500” the figure “£1.000”.

Amendment of regulation 60 of the principal Regulations.

3. Paragraphs (1)(b) and (2)(b) of regulation 60 of the principal Regulations shall each be amended by substituting for the words “8 or 9” in each of those paragraphs respectively the words “7 or 8”.

Amendment of regulation 81 of the principal Regulations.

4. Regulation 81 of the principal Regulations shall be amended by omitting paragraph (e).

Amendment of regulation 103 of the principal Regulations.

5. Paragraph (1)(a) of regulation 103 of the principal Regulations shall be amended by omitting the words “(“the input tax repayment”)”.

Amendment of regulation 110 of the principal Regulations.

6. Regulation 110 of the principal Regulations shall be amended by adding immediately after paragraph (3) the following new paragraph, to be numbered paragraph (4) -

“(4) Within six months of the date of the submission of a claim with the documents required to be furnished with the claim, the Commissioner shall notify his decision regarding the claim to the claimant.”.

Amendment of regulation 123 of the principal Regulations.

7. Regulation 123 of the principal Regulations shall be amended by adding immediately after paragraph (3) the following new paragraph, to be numbered paragraph (4) -

“(4) Within six months of the date of the submission of a claim with the documents required to be furnished with the claim, the Commissioner shall notify his decision regarding the claim to the claimant.”

Amendment of regulation 131 of the principal Regulations.

8. Paragraph (1) of regulation 131 of the principal Regulations shall be amended by substituting for the words “paragraph (3)” the words “paragraphs (2) and (3)”.

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)
