

No. 53

THE VALUE ADDED TAX ORDINANCE 2001

(Ordinance 10 of 2001 as amended by Ordinances 16 of 2002 and 36 of 2002, Public Instrument 18 of 2003 and Ordinances 38 of 2003, 25 of 2004 and 41 of 2004)

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^(a) as amended by section 27 of the Value Added Tax (Amendment) (No. 2) Ordinance 2004^(b), the Administrator hereby makes the following Regulations:—

1. These Regulations may be cited as the Value Added Tax (Reliefs for Imported Goods) (Amendment) Regulations 2005.

2.—(1) The Value Added Tax (Reliefs for Imported Goods) Regulations 2002^(c) are amended in accordance with paragraphs (2) to (5) below.

(2) In regulation 2(1), for the definition of “third country” there is substituted the following definition –

““third country” means any country other than the Areas or a member State;”.

(3) In regulation 3(4), for the words “he shall not be treated” there are substituted the words “he shall be treated”.

(4) In regulation 46(1)(a), for the words “the Areas” there are substituted the words “any member State”.

(5) In regulation 54—

(a) for the words “regulation 54” there are substituted the words “regulation 55”; and

(b) in paragraph (a) of that regulation for the words “in a third country” there are substituted the words “outside of the Areas or the Republic”.

Dated this 16th day of June 2005.

By the Administrator’s Command,

P. D. Draycott,

Chief Officer,

Sovereign Base Areas.

(128/210/15)

(a) Ordinance 10/2001.

(b) Ordinance 41/2004.

(c) PI 8/2002, amended by PI 15/2003.