

No. 54

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 27A(1) AND (2)**

In exercise of the powers vested in him by section 27A(1) and (2) of the Value Added Tax Ordinance 2001^(a) as inserted by section 26 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 Acquisitions of Goods) Regulations 2005.

2. VAT shall not be payable on the acquisition of any goods from another member State where, if the goods were imported from a place outside the member States, relief from the payment of VAT on their importation would be given under the Value Added Tax (Reliefs for Imported Goods) Regulations 2002^(c), and the same conditions as apply for relief under those Regulations shall apply in relation to any relief given under these Regulations.

Dated this 16th day of June 2005.

By the Administrator's Command,
P. D. Draycott,
Chief Officer,
Sovereign Base Areas.

(128/210/13)

(a) Ordinance 10/2001.
(b) Ordinance 41/2004.
(c) PI 8/2002, amended by PI 15/2003.