
IMMOVABLE PROPERTY (TAXATION) ORDINANCE
1980

This is a consolidated version of this legislation i.e. it incorporates all amendments made since the legislation was enacted as set out in the table below. It has been produced by the SBAA as an aid to transparency and easier access to SBA law. However, it is not the official version of SBA legislation and, although every effort has been made to check the document, its accuracy cannot be guaranteed. The official version of legislation is published in the SBA Gazette.

Legislation incorporated in this Consolidation	Ordinance	Date in Force
Immovable Property (Taxation) Ordinance 1980	17/1980	13/11/1980
Immovable Property (Taxation)(Amendment) Ordinance 1981	5/1981	27/05/1981
Immovable Property (Taxation)(Amendment) Ordinance 1984	10/1984	01/01/1984
Immovable Property (Taxation)(Amendment) Ordinance 1992	9/1992	01/01/1990
Immovable Property (Taxation)(Amendment) Ordinance 1995	8/1995	26/09/1995
Immovable Property (Taxation)(Amendment) Ordinance 2013 <ul style="list-style-type: none"> • Sections 5 and 9 are to be treated as if they came into force on 14 March 2012 • Section 6 is to be treated as if it came into force on 1 January 2013 	22/2013	20/08/2013
Immovable Property (Taxation)(Amendment No.2) Ordinance 2013	30/2013	01/01/2013
Immovable Property (Taxation)(Amendment) Ordinance 2014 <p>Transitory provisions</p> <p>(1) Despite sections 3(4) and (5) and 17 of the principal Ordinance, where a person pays the total amount of tax due for the year 2014 on or before 31 October 2014, there is a 15% reduction in the amount of tax payable.</p> <p>(2) In the year 2014, the relevant date for the purpose of section 4(5) of the principal Ordinance is 30 days after the day this Ordinance is published in the Gazette.</p> <p>(3) For the year 2014, tax is payable by 30 November 2014.</p> <p>(4) For the purpose of subsection (3), the reference in section 17(1) to “30th day of September” is to be read as “30 November.</p>	32/2014	01/01/2014
Immovable Property (Taxation)(Amendment) Ordinance 2017 <p>Transitory provisions: tax in 2016</p> <p>(1) Despite section 3(2A) of the Immovable Property (Taxation) Ordinance 1980, for the year 2016, where a person has paid the total amount of tax due on or before 31 October 2016, the amount of tax in 2016 is 25% of the amount determined in accordance with section 3(2) of that Ordinance.</p> <p>(2) For the year 2016, the tax is payable on or before 31 December 2016.</p> <p>(3) For the purpose of the year 2016, references in sections 15(2), 15(3) and 17(1) of the principal Ordinance are to be read as 31 December</p>	1/2017	01/03/2017

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IMMOVABLE PROPERTY (TAXATION) ORDINANCE
1980

An Ordinance to provide for the imposition of taxation on Immovable Property in the Areas

BE it enacted by the Administrator of the Sovereign Base Areas of Akrotiri and Dhekelia as follows:-

Short Title

2. This Ordinance may be cited as the Immovable Property (Taxation) Ordinance 1980.

Interpretation

3. In this Ordinance unless the context otherwise requires —

“Church” means the Church of Cyprus and includes the Central Church Fund of the Holy Synod of the Church of Cyprus, the Holy Archbishopric of Cyprus, all bishoprics, stavropegic monasteries, parish monasteries, churches and chapels; (a)

“immovable property” includes—

- (a) land;
- (b) building and other erections, structures or fixtures affixed to any land or to any building or other erection or structure;
- (c) trees, vines and any other thing whatsoever planted or growing upon any land;
- (d) springs, wells, boreholes, water and water rights whether held together with, or independently of, any land;
- (e) privileges, liberties, easements and any other rights and advantages whatsoever appertaining or reputed to appertain to any land or to any building or other erection or structure;
- (f) ~~an undivided share in any property hereinbefore set out;~~ (b)
 - (f) *land formed by reclamation from the sea, including any rights or benefits arising from that land;*
- (g) *land which forms part of a marina in accordance with the Republic’s Law 4 of 1977, as amended(c), (Regulation of Marinas Law) which is shown as land on plans held by the Republic’s Department of Land and Surveys. (d)*

“owner” means the person entitled to be registered as the owner of any immovable property, whether he is so registered or not and includes a person deemed to be an owner in accordance with section 4; (e)

“tax” means the tax levied under this Ordinance;

“year” means a year commencing on the first day of January and ending on the 31st of December.

(a) Definition inserted by Ordinance 22/2013 – came into force on 14 March 2012
(b) Paragraph (f) repealed and replaced by Ordinance 32/14 – came into force on 01 January 2014
(c) Law 4 of 1977 has been amended by Law 67 of 1979, 9(I)/1999 and 155(I)/2002
(d) Paragraph (g) inserted by Ordinance 32/2014 – came into force on 01 January 2014
(e) Text inserted by Ordinance 32/2014 – came into force on 01 January 2014

Abolition of tax from 2017 (a)

2A. Any obligation in this Ordinance to collect or to pay tax does not apply in relation to the year 2017 or any subsequent year.

Imposition of tax (b)

~~4. (1) Notwithstanding anything in any other Ordinance contained and subject to the provisions of this Ordinance, there shall be levied and paid annually a tax on all immovable property within the Areas at the rate of one and a half per thousand (1½ %) on the value of such property.~~

~~(2) Notwithstanding the provisions of subsection (1) of this Section of the Ordinance, where the amount of tax leviable on any individual person does not exceed £37.500 mils, £52.500 mils(e), such tax shall not be payable and in calculating the amount of tax leviable on any individual person the first £37.500 £52.500 shall be ignored.~~

Imposition of tax (d)

~~3. (1) Notwithstanding anything in any other Ordinance contained and subject to the provisions of this Section, there shall be levied and paid annually a tax on all immovable property within the Areas, at the rates set out hereafter, according to the value of such property:—~~

~~On every pound not exceeding £35.000 1.5%~~

~~On every pound in excess of £35.000 but not exceeding £100.000 2.5%~~

~~On every pound in excess of £100.000 but not exceeding £200.000 3%~~

~~On every pound in excess of £200.000 3.5%~~

~~(2) Notwithstanding the provisions of subsection (1) of this Section, where the immovable property owned by individual persons does not exceed £35.000 in value, no tax shall be payable and in calculating the amount of tax leviable on any individual person the first £35.000 of the value of the property shall be ignored.~~

Imposition of tax (e)

~~3. (1) Notwithstanding anything in any other Ordinance contained and subject to the provisions of this Section, there shall be levied and paid annually a tax on all immovable property within the Areas, at the rates set out hereafter, according to the value of such property:—~~

~~On every pound not exceeding £100.000 NIL~~

~~On every pound in excess of £100.000 but not exceeding £250.000 2%~~

~~On every pound in excess of £250.000 but not exceeding £500.000 3%~~

~~On every pound in excess of £500.000 3.5%~~

(a) Section 2A inserted by Ordinance 1/2017 came into force on 01 March 2017
(b) Section 3 repealed and replaced by Ordinance 10/1984 – came into force on 01 January 1984
(c) Both amounts amended in this section by Ordinance 5/1981 – came into force on 27 May 1981
(d) Section 3 repealed and replaced by Ordinance 9/1992 – came into force on 01 January 1992
(e) Section 3 repealed and replaced by Ordinance 22/2013 – came into force on 1 January 2013

Imposition of tax (a)

3.—(1) ~~Subject to section 19 and 19A, all immovable property in the Areas is subject to tax, the amount of which is determined by reference to the total value of the immovable property of an owner using the table of rates in subsection (2).~~

~~(2) The rates at which the amount of tax in a year is determined is as follows—~~

<i>Value of immovable property of an owner</i>	<i>Rate of tax</i>
<i>For every euro from €1 up to and including €40,000</i>	<i>6% subject to a minimum of €75</i>
<i>For every euro over €40,000 up to and including €120,000</i>	<i>8%</i>
<i>For every euro over €120,000 up to and including €170,000</i>	<i>9%</i>
<i>For every euro over €170,000 up to and including €300,000</i>	<i>11%</i>
<i>For every euro over €300,000 up to and including €500,000</i>	<i>13%</i>
<i>For every euro over €500,000 up to and including €800,000</i>	<i>15%</i>
<i>For every euro over €800,000 up to and including €3,000,000</i>	<i>17%</i>
<i>For every euro over €3,000,000</i>	<i>19%</i>

~~(3) The Fiscal Officer may impose a penalty of 10% of the tax payable if the owner does not pay by the deadline specified—~~

~~(a) in section 17; or~~

~~(b) in a notice issued by the Fiscal Officer in exercise of the powers under this Ordinance.~~

~~(4) There is a 10% reduction in the amount of tax payable where an owner makes arrangements to pay the tax due at least 30 days before the deadline specified in section 17.~~

Imposition of tax

3.—(1) ~~Subject to subsection (3) and sections 18 and 19A(b) sections 2A (abolition of tax from 2017), 18 (exemption from tax) and 19A (tax on the immovable property of the church) and to the following provisions of this section(c), all immovable property in the Areas is subject to tax, the amount of which is determined by reference to the total value of the immovable property of an owner using the table of rates in subsection (2).~~

~~(2) The rates at which the amount of tax in a year is determined is as follows—~~

<i>Value of immovable property of an owner</i>	<i>Rate of tax</i>
<i>For every euro from €1 up to and including €40,000</i>	<i>0.6%</i>
<i>For every euro over €40,000 up to and including €120,000</i>	<i>0.8%</i>
<i>For every euro over €120,000 up to and including €170,000</i>	<i>0.9%</i>
<i>For every euro over €170,000 up to and including €300,000</i>	<i>1.1%</i>
<i>For every euro over €300,000 up to and including €500,000</i>	<i>1.3%</i>
<i>For every euro over €500,000 up to and including €800,000</i>	<i>1.5%</i>
<i>For every euro over €800,000 up to and including €3,000,000</i>	<i>1.7%</i>
<i>For every euro over €3,000,000</i>	<i>1.9%</i>

(a) Section 3 repealed and replaced by Ordinance 30/2013 – came into force on 01 January 2013

(b) Section 19A was inserted by Ordinance 22/2013 – came into force on 20 August 2013

(c) Text repealed and replaced by Ordinance 01/2017 – came into force on 01 March 2017

(2A) For the year 2016, the amount of tax in that year is 27.5% of the amount determined in accordance with subsection (2).(a)

(3) Despite subsection (2), immovable property is not subject to tax where the total value of the immovable property of an owner in the Areas is not more than €12.500.

(3A) Where, for a year, the total amount of tax is less than €10, no tax is payable.(b)

(4) The Fiscal Officer may impose a penalty of 10% of the tax payable if the owner does not pay by the deadline specified—

(a) in section 17; or

(b) in a notice issued by the Fiscal Officer in exercise of powers under this Ordinance.

(5) There is a 10% reduction in the amount of tax payable where the owner pays the tax due at least 30 days before the deadline specified in section 17.

Obligations of owner

5.—(1) Subject to section 2A (abolition of tax from 2017)(c) every owner shall be liable to pay a tax in relation to all his immovable property.(d)

(2) For the purpose of this Ordinance, where immovable property is registered in the name of more than one person each person (P) is deemed to be the owner of that proportion of the immovable property which represents P's interest.

(3) The purchaser of a building is deemed to be the owner for the purpose of this Ordinance where—

(a) a building has been constructed on immovable property;

(b) the building has been sold by the owner (O) of the immovable property to another person (A), but the deeds of ownership have not been transferred to A; and

(c) O submits a report to the Fiscal Officer in accordance with subsection (4).

(4) The report must be submitted to the Fiscal Officer on or before 31 March of the year following the sale to A (“the relevant date”) and must include—

(a) the contract of sale which must include a date;

(b) a description of the building;

(c) the name and address of A;

(d) the date the construction of the building was completed;

(e) the date that A took possession of the building;

(f) the percentage of the total area of the immovable property used by the building.

(5) If O does not submit a report in accordance with subsection (4) (including where O submits the report after the relevant date), O is deemed to be the owner of the building for the purpose of this Ordinance, (and for the avoidance of doubt is liable to pay tax in accordance with subsection (1)).

(6) Subsection (3) does not apply where—

(a) the delay in the transfer of deeds of ownership is due to O; or

(b) O is a body corporate which is insolvent.

(7) The Fiscal Officer may determine the format for a report under subsection (4), and may approve a report sent in electronic form.

(a) Subsection (2A) inserted by Ordinance 01/2017 – came into force on 01 March 2017

(b) Subsection (3A) inserted by Ordinance 01/2017 – came into force on 01 March 2017

(c) Text inserted by Ordinance 01/2017 – came into force on 01 March 2017

(d) Existing section renumbered (1) and subsections (2) to (8) inserted by Ordinance 32/2014 – came into force on 01 January 2014

(8) *In this section, building includes a “unit” as defined in section 38A of the Immovable Property (Tenure, Registration and Valuation) Ordinance(a).*

Fiscal Officer to assess tax

~~6.—(1) The Fiscal Officer shall assess the tax, to which any person may be liable in relation to his immovable property, immediately after the expiration of the period fixed for the making by such person of the declaration required of him under the provisions of this Ordinance, whether such person has made a declaration or not. (b)~~

5.—(1) The Fiscal Officer may assess a person’s (P) liability for tax before or after the deadline specified in section 7(2) for submitting a declaration, and irrespective of whether P has submitted P’s declaration.

(2) Where any person has made a declaration but has not paid the tax, the Fiscal Officer may temporarily assess the tax payable by such person in accordance with his own declaration and thereafter assess the value of his immovable property and tax such person accordingly *within two years from the date of the declaration.*(c)

(3) Where a person has not made a declaration and the Fiscal Officer considers that such person is liable to a tax, he may assess the value of his immovable property and impose a tax on him accordingly and in any such case the tax shall be payable on the 30th September of the year to which such taxation relates irrespective of the time when the assessment was made.

Value of immovable property

7.—(1) The value of the immovable property shall be deemed to be the amount which in the opinion of the Fiscal Officer such property might be expected to realise if sold by a willing seller in its then condition in the open market and no allowance shall be made because the valuation was based on the assumption that the whole property would be offered for sale at the same time:

Provided that whenever as a result of a sale in the open market of any immovable property the valuation of such property is proved to be erroneous, the Fiscal Officer may review the valuation taking into account the actual price at which such property was sold.

Provided further that whenever a general valuation made in accordance with Section 69 of the Immovable Property (Tenure, Registration and Valuation) Ordinance(d) has become final, except for cases where the immovable property was not unencumbered, the Fiscal Officer shall take such valuation into account in determining the value of a property as at 1 January 1980.(e)

Declaration of property and payment of tax

8.—(1) Every owner liable to a tax shall before the 30th November, 1980 submit to the Fiscal Officer a declaration showing his immovable property as at 1st January, 1980 as well as its value on that date and a tax shall be payable in accordance with that declaration:

~~Provided that if in the course of any year the person liable to the tax has acquired any new immovable property or has added to or subtracted from any existing property he shall before the 30th September in the year following such acquisition, addition or subtraction, make a declaration or revised declaration. (f)~~

(a) Cap.224, Statute Laws of Cyprus revised edition 1959, as applied in the Areas by the Sovereign Base Areas of Akrotiri and Dhekelia Order in Council 1960 (SI 1960/1369, United Kingdom). Schedule 2 to the Interpretation Ordinance 2012 (Ordinance 8/2012) provides for the interpretation of such legislation. Section 38A was inserted by section 7 of the Ordinance (28/2014)

(b) Subsection (1) repealed and replaced by Ordinance 32/2014 – came into force on 01 January 2014

(c) Text inserted by Ordinance 9/1992 – came into force on 01 January 1990

(d) Cap.224 – (Laws of Cyprus) Ordinances 12/1966, 11/1984, 12/1985, 5/1987/ 18/1987, 21/1988 and 14/1990

(e) Proviso inserted by Ordinance 9/1992 – came into force on 01 January 1990

(f) Repealed by Ordinance 22/2013 – came into force on 20 August 2013

(2) *Where a person acquires or disposes of immovable property after 1 January 1980, the person must submit to the Fiscal Officer, before the 30 September of the year following acquisition or disposal, a declaration or a revised declaration of the person's immovable property, and tax is payable in accordance with that declaration. (a)*

(2A) Where a contract for the sale or exchange of immovable property has been deposited with an Area Officer in accordance with section 3 of the Immovable Property (Specific Performance) Ordinance 2012(b), the person (A) who is to acquire the property must include it in A's declaration, and the person (B) who is to dispose of the property may omit it from B's declaration. (c)

(3) *For the purpose of a declaration made under ~~subsection (1) and (2)~~, this section, (d) where immovable property is acquired under the Land Acquisition Ordinance(e), the acquiring authority is deemed to be the owner, irrespective of whether the property remains registered in the name of the owner making the declaration. (f)*

(4) Except where section 4(3) or subsection (2A) applies, (g) where the ownership of immovable property is transferred under a contract for sale, the Fiscal Officer may refund to the purchaser, on application, the tax paid by the vendor on property (the "relevant tax") providing—

- (a) the contract for sale of the property provides that the relevant tax is added to the sale price;*
- (b) the contract for sale satisfies the provisions in section 3 of the Immovable Property (Specific Performance) Ordinance 2012(h); and*
- (c) the Fiscal Officer is satisfied that the tax paid by the purchaser, including the relevant tax, is more than the purchaser is required to pay under section 3 of this Ordinance.*

(5) *The declaration required under ~~subsection (1)~~ this section(i) of this Section of the Ordinance shall be made in a form to be prescribed by the Fiscal Officer. (j)*

(6) In this section "acquiring authority" has the meaning given in section 2 of the Land Acquisition Ordinance.

Supplementary declaration in case of error

9. *If at any time it appears to the owner or any other person liable to a tax that in any declaration provided by him there is an error because—*

- (a) any immovable property has been omitted therefrom ; or*
- (b) any immovable property has been under-valued therein, he shall forthwith provide to the Fiscal Officer a supplementary declaration containing particulars of such error.*

Declaration by owners resident outside the Island of Cyprus and incapacitated persons

10. *Every guardian, trustee, attorney or agent of a person not resident in the- Areas or the Republic or of a person suffering from any incapacity or of a person aged under 18(k) shall be liable to all acts, matters and things required to be done under the provisions of this Ordinance for the purpose of assessment and payment of any tax leviable on the immovable property belonging to such absent or incapacitated person.*

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- (a) Subsection (2) inserted by Ordinance 22/2013 – came into force on 20 August 2013
 - (b) Ordinance 16/2012
 - (c) Subsection (2A) inserted by Ordinance 32/2014 – came into force on 01 January 2014
 - (d) Text deleted and new text inserted by Ordinance 32/2014 – came into force on 01 January 2014
 - (e) Cap.226, Statute Laws of Cyprus revised edition 1959, as applied in the Areas by the Sovereign Base Areas of Akrotiri and Dhekelia Orders in Council 1960 (S.I. 1369/1960, United Kingdom). Schedule 2 to the Interpretation Ordinance 2012 (Ordinance 8/2012) provides for the interpretation of such legislation
 - (f) Subsection (3) and (4) inserted by Ordinance 32/2014 – came into force on 01 January 2014
 - (g) Text inserted by Ordinance 32/2014 – came into force on 01 January 2014
 - (h) Ordinance 6/2012
 - (i) Text deleted and new text inserted by Ordinance 32/2014 – came into force on 01 January 2014
 - (j) Subsection (2) renumbered as (5) and subsection (6) inserted by Ordinance 22/2013 – came into force on 20 August 2013
 - (k) Text inserted by Ordinance 32/2014 – came into force on 01 January 2014

Assessment on agents and trustees

11. The assessment of tax on the value of any immovable property belonging to an incapacitated person, *a person aged under 18(a)* or a person not resident in the Areas or the Republic shall be made in the name of his guardian, trustee, attorney or agent as the case may be.

Managers of corporate bodies

12. The manager or other person in control of the management of any corporate body shall be liable for the submission of a declaration and for doing all such other acts as may be required under this Ordinance for the purpose of assessment and payment of the tax to which such corporate body may be liable.

Deceased persons

13. Whenever an owner dies, his legal representatives shall be liable for doing all acts which the deceased person would but for his death have been required to do under this Ordinance.

Review of valuation of Immovable property by the Fiscal Officer

14.—(1) Where a declaration of immovable property has been submitted and the Fiscal Officer has grounds for believing that the value of the immovable property of any person is greater than that calculated by the owner, the Fiscal Officer may at any time within ~~six~~ **two(b)** years of the date on which the tax became payable revise the valuation of the immovable property and the amount of tax and shall communicate his decision by written notice to the person concerned.

(2) Where no declaration of immovable property has been made within the period prescribed under this Ordinance or where such declaration has been made but any property has been omitted there from, the Fiscal Officer may at any time assess the value of the immovable property belonging to such person and shall communicate his decision by notice in writing to the person concerned.

(3) The provision of any Ordinance in force relating to the assessment and collection of taxes shall *mutantibus mutandis* apply to any appeals against the decision of the Fiscal Officer under this Section.

Additional tax because of low declaration or no declaration and refund with interest because of high declaration

15.—(1) Whenever the value of any immovable property, as calculated under the provisions of Sections 6 and 7 of this Ordinance, is lower than three quarters of the value of the immovable property as finally ascertained, the owner shall be liable, in addition to the normal tax, to the payment of a sum equal to 1/10 of the difference between the amount of tax as finally assessed and the amount of tax paid or payable in accordance with the provisions of Sections 6 and 7 of this ordinance.

Provided that this subsection shall not apply where a declaration required under Section 7 of this Ordinance was submitted by the 31st March, 1992 and any balance of tax due, plus interest, was paid by 30th June, 1992. (e) (d)

Provided that the provisions of this subsection shall not apply where the owner has submitted the declarations required under Section 7 of the Ordinance by the 31st March, 1992 and has remitted in cash by the 30th September, 1995 any tax due in accordance with his declarations, plus interest on the amount of tax due.

(a) Text inserted by Ordinance 32/2014 – came into force on 01 January 2014

(b) Amended by Ordinance 9/1992 – came into force on 01 January 1990

(c) Proviso inserted by Ordinance 9/1992 – came into force on 01 January 1990

(d) Proviso deleted and new proviso inserted by Ordinance 8/1995 – came into force on 26 September 1995

(2) Whenever a person proves in relation to a tax year that he paid a temporary tax in excess of that properly payable by him, such person shall be entitled to a refund of the amount paid in excess plus interest at 9% from the date of the overpayment.

(3) *Where any person proves that the sum prescribed under the provisions of subsection (1) of this Section was paid ~~by the 30th June, 1992~~, by the 30th September, 1995 (a) he shall be entitled to a refund of that sum.*(b)

Collection of tax

16.—(1) Every owner, who submits a declaration of his immovable property shall for the year 1980 pay simultaneously a tax in relation to such declaration.

(2) Every owner shall for each ensuing year be liable to pay the tax in accordance with his initial declaration of property and any revision thereof before the 30th September in each such year.

(3) Whenever the tax has not been paid at the time when the declaration of immovable property is made, such tax shall be collected on or before the 30th September in every year in accordance with any Ordinance in force relating to the collection of taxes.

(4) *Notwithstanding the provisions of subsection (1), (2) and (3) of this Section, the Fiscal Officer may, where in his judgment the owner of any immovable property liable to the payment of a tax is not in a position to do so as provided in this Section, suspend payment of such tax for such period as he may deem fit in the circumstances, subject to the provisions of Section 17 of this Ordinance.*(c)

(5) *Any tax suspended under subsection (4) of this Section shall be treated as a charge on the immovable property and shall have priority over any other charges, whether these were created before or after the date on which the suspended tax became payable and no transfer of property shall be registered or mortgaged unless the tax so suspended has been paid as provided in this Ordinance:*

Provided that without prejudice to the provisions of this Section declarations in respect of transfers of property may be lodged in any Area Office if they relate to—

- (a) *gifts or sales by parent to child ;*
- (b) *gifts by relation to relation, including third degree relationship, other than by parent to child;*
- (c) *exchanges between relations including third degree relationship;*
- (d) *transfers by or on behalf of any company whose shareholders are spouses or their children to the spouse or child of such shareholder or to their relation including third degree relationship.*

(6) *The suspension of payment under the said subsection (4) shall not apply whenever any person mentioned in paragraphs (a) to (d) of the proviso to subsection (5) of this Section in whose name a transfer of property has been made is in the opinion of the Fiscal Officer in a position to pay the tax suspended.*

(7) *Notwithstanding the provisions of subsection (5) of this Section, the owner of any immovable property liable to a charge may transfer such property by means of a declaration of sale and the lodgement of the whole sale price at the appropriate Area Office as long as the declared sale price satisfies the Fiscal Officer that it is not lower than the suspended tax including any interest accruing under the provisions of Section 17 of this Ordinance or the said owner is the registered owner of other immovable property of a value in excess of the suspended tax plus interest.*

(8) *Any person aggrieved by a decision of the Fiscal Officer made under the provisions of this Section may within fifteen days of the date on which such decision was communicated to him*

(a) Date amended by Ordinance 8/1995 – came into force on 26 September 1995

(b) Subsection (3) inserted by Ordinance 9/1992 – came into force on 01 January 1990

(c) Subsections (4) to (8) inserted by Ordinance 32/2014 – came into force on 01 January 2014

apply to the Judge's Court to have such decision revised in such manner as the Court may deem fit in the circumstances.

Collection of tax from occupier of property

17. *Subject to section 7(2A), (a)* if for any reason any tax in respect of any immovable property cannot be recovered from the owner thereof, it may be recovered from any lawful occupier thereof; and upon such recovery the occupier shall not be liable to any civil proceedings by the owner in respect of the amount so recovered from him and shall be at liberty to deduct an amount equal to the amount recovered from him as aforesaid from the next instalment of rent in respect of such property due after such recovery.

Interest on tax unpaid

18.—(1) If the tax is not paid by the 30th day of September of the year in respect of which it has been assessed such tax shall be collected with interest at ~~9% thereon~~ *the rate of late payment in the Republic's Law 167(I)/2006(b) (Single Public Interest Rate on Late Payments Law)(c)* from the day on which it became due and the provisions of this Ordinance relating to the collection of the tax shall apply to the collection of such sum.

Provide that with regard to the tax for the year 1980 this Section shall apply only if the tax has not been paid until the date it becomes due in accordance with Section 25A ~~23A(d)~~ of this Ordinance.(e) (f)

Provided further that where any additional tax becomes payable by virtue of subsection (1) of Section 13 of this Ordinance, no interest thereon shall be payable for the year ending 30th September, 1991, where the declarations and particulars required under this Ordinance were submitted by the 31st March, 1992 and the additional tax due, together with any interest accruing before the year ending the 30th September, 1991, was paid by the 30th June, 1992.(g) (h)

Provided further that, with regard to the amount of tax which may have become payable after the revision of the value of the immovable property made under any provisions of the Ordinance, no interest shall be collected in respect of the years 1980 to 1991 if the owner had, by the 31st March, 1992 submitted his declarations as required under Section 7 of the Ordinance and has paid by the 30th September, 1995 any balance of tax due plus interest relating to the tax payable in accordance with his declarations. (i)

(2) *Where any person proves that any interest relating to additional tax which become due by virtue of the provisions of subsection (1) of Section 13 of the Ordinance has been paid by the 30th June, 1992, he shall be entitled to a refund of the interest paid for the year ending the 30th September, 1991.*(j)(k) (l)

(2) Where any person who, by an application which he may submit to the Fiscal Officer by the 30th September, 1995, proves that he has paid interest in respect of the years 1980 to 1991 in relation to any amount of tax which became payable after a revision of the value of any immovable property, which was made under any provisions of the Ordinance, such person shall be entitled to a refund of the interest paid, on condition that he had by the 31st March, 1992 submitted his declarations as required by Section 7 of the Ordinance. (m)

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- (a) Text inserted by Ordinance 32/2014 – came into force on 01 January 2014
 - (b) Republic of Cyprus Gazette No. 4101, 27 December 2006
 - (c) Text deleted and new text inserted by Ordinance 32/2014 – came into force on 01 January 2014
 - (d) Amended by Ordinance 10/1984 – came into force on 01 January 1984
 - (e) Proviso inserted by Ordinance 5/1981 – came into force on 27 May 1981
 - (f) Proviso deleted by Ordinance 22/2013 – came into force on 20 August 2013
 - (g) Proviso inserted by Ordinance 9/1992 – came into force on 01 January 1990
 - (h) Proviso deleted and new proviso inserted by Ordinance 8/1995 – came into force on 26 September 1995
 - (i) Proviso deleted by Ordinance 22/2013 – came into force on 20 August 2013
 - (j) Existing section renumbered (1) and new subsection (2) inserted by Ordinance 9/1992 – came into force on 01 January 1990
 - (k) Subsection (2) repealed and replaced by Ordinance 8/1995 – came into force on 26 September 1995
 - (l) Repealed by Ordinance 22/2013 – came into force on 20 August 2013
 - (m) Subsection (2) repealed by Ordinance 22/2013 – came into force on 20 August 2013

Exemptions from tax

19. No tax shall be assessed, or collected in respect of any of the following, that is to say—

- (a) any public burial ground;
- (b) any church, chapel, mosque, meeting house or premises or such part thereof as shall be exclusively appropriated to public religious worship;
- (c) any premises used as public hospitals;
- (d) an immovable property—
 - (i) held and registered in trust for any school operating under any enactment of the Areas or the Republic in force for the time being relating to elementary, secondary or higher education;
 - (ii) ~~used or occupied exclusively for the purposes of any charitable institution of a public character and supported mainly by endowments or voluntary contributions in so far as such immovable property is held for such purposes;~~(a)
 - (iii) registered or recorded as a communal pasture ground in the books of the Area Office;
 - (iv) recorded or assigned *ab antique* for the common use of a community;
 - (v) owned or occupied by the Republic of Cyprus or the Crown in any capacity or any authorized service organisation as defined in the Treaty of Establishment;
- (e) *any premises used exclusively for the basic objects of any charitable institution of a public nature which is mainly supported by donations or voluntary contributions if such premises are also owned by the said institution;*(b)
- (f) *any agricultural land (exclusive of any buildings or structures standing on it) belonging to a private individual who is primarily engaged in farming or animal husbandry and is resident within the area in which such land lies if such land is exclusively used by its owner for farming or animal husbandry purpose.*

False declaration, etc.

20.—(1) Every person who fraudulently or wilfully makes an erroneous declaration in relation to his immovable property for the purpose of ascertaining his liability to a tax under this Ordinance shall be guilty of an offence.

(2) Every person who aids, abets, advises, urges or incites any person to make or provide any declaration under this Ordinance which is substantially false shall be guilty of an offence.

(3) Every person who commits any of the offences provided in subsections (1) or (2) of this Section of the Ordinance shall on conviction be liable to a fine not exceeding one thousand pounds or to imprisonment not exceeding three years or to both such fine and imprisonment and if he is a person convicted of an offence under subsection (1) of this Section of the Ordinance—

- (a) he shall pay the amount of tax lost as a result of his fraudulent or wilful act; and
- (b) he shall be required by the Judge's Court to pay a sum not exceeding double the amount of the additional tax which is normally payable on the immovable property in respect of that year.

The additional amounts prescribed under paragraphs (a) and (b) of subsection (3) of this Section of the Ordinance shall be collected in the manner provided in this Ordinance.

(4) For the purposes of subsection (2) of this Section of the Ordinance a declaration shall be deemed to be substantially false if any information or sum which ought to have been included therein are wilfully omitted therefrom.

(a) Deleted by Ordinance 5/1981 – came into force on 27 May 1981

(b) Subsection (e) and (f) inserted by Ordinance 5/1981 – came into force on 27 May 1981

Tax on the immovable property of the Church(a)

19A.—(1) *Despite section 18(b), tax is imposed and payable on the disposal of the immovable property of the Church which —*

(a) *on the 14 March 2012—*

(i) *was registered in the name of the Church; or*

(ii) *could have been registered in the name of the Church under section 41(1) of the Immovable Property (Tenure, Registration and Valuation) Ordinance(b); or*

(b) *after 14 March 2012 is acquired by the Church—*

(i) *by donation; or*

(ii) *in exchange for immovable property to which paragraph (a) applies, where the Republic is the contracting party.*

(2) *Tax on the property to which subsection (1) applies is payable for whichever is applicable of the following periods—*

(a) *where subsection (1)(a) applies, the period commencing on 14 March 2012 and ending on the date of disposal; or*

(b) *where subsection (1)(b) applies, the period commencing on the date of donation or exchange and ending on the date of disposal.*

(3) *Where the period specified in subsection (2) exceeds 20 years, tax is payable only for the period of 20 years which precedes disposal.*

(4) *Interest determined in accordance with section 17 is payable on the tax imposed under this section.*

Other offences

21.—(1) Every person who refuses, fails or neglects to submit any declaration or to provide any information or to carry out any duty imposed by the provisions of this Ordinance and any person who in any way contravenes the provisions of this Ordinance shall be guilty of an offence and on conviction shall be liable to a fine not exceeding five hundred pounds or to imprisonment not exceeding six months or to both such fine and imprisonment.

(2) The Judge's Court may in addition require a person so convicted to provide such information as may have been demanded of him in the notice sent to him by the Fiscal Officer.

(3) Every person who without reason fails to declare any immovable property belonging to him shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five hundred pounds and shall in addition—

(a) pay the amount of tax lost as a result of his default or act; and

(b) be required by the Judge's Court to pay an additional sum not exceeding double the difference between the amount of the tax correctly imposed and the tax which would have been imposed if the taxation had been based on the declaration submitted by him.

Power of Fiscal Officer to compound offences

22. The Fiscal Officer may at any time before a prosecution has been commenced, compound any offence under this Ordinance:

Provided that where a prosecution has been commenced against any person for any offence under this Ordinance the Fiscal Officer may, with the consent of the Legal Adviser, compound such offence at any time before judgment and may, with such consent, withdraw such prosecution.

(a) Section 19A inserted by Ordinance 22/2013 – came into force on 14 March 2012

(b) Cap.224, Section 41 was substituted by Ordinance 7/2011

Administrative penalties (a)

21A. Without limit to sections ~~3(3)~~ 3(4) b (penalty for late payment), 20 (other offences) and 21 (power to compound), the Fiscal Officer may impose the following administrative penalties—

- (a) a penalty of €100 where a person fails to give notice, submit a declaration or provide information within a period or on a date specified in this Ordinance;
- (b) a penalty of €20 where—
 - (i) a person (“A”) has failed to give notice, submit a declaration or provide information within a period or on a date specified in this Ordinance;
 - (ii) the Fiscal Officer has served a notice requiring A to comply within a period of not more than 60 days; and
 - (iii) A fails to comply;
- (c) a penalty of €200 where—
 - (i) a person (“A”) has failed to give notice, submit a declaration or provide information required by this Ordinance but where there is no specific period or date for compliance;
 - (ii) the Fiscal Officer has served a notice requiring A to comply within a period of not more than 60 days; and
 - (iii) A fails to comply;
- (d) a penalty of €100 where—
 - (i) a person (“A”) has failed to give notice, submit a declaration or provide information required by this Ordinance, but where there is no specific period or date for compliance;
 - (ii) the notice, declaration or information concerns another person;
 - (iii) the Fiscal officer has served a notice requiring A to comply within a period of not more than 60 days;
 - (iv) A fails to comply;
- (e) a penalty of 5% of the tax payable where the owner does not pay by the deadline specified—
 - (i) in section 17(1); or
 - (ii) in a notice issued by the Fiscal Officer in exercise of powers under this Ordinance.

Prosecution not to be instituted except with sanction of the Legal Adviser

23. No prosecution in respect of any offence under this Ordinance shall be instituted except at the instance of or with the written sanction of the Legal Adviser.

Regulations

24.—(1) The Administrator may make Regulations for the purpose of carrying out or giving effect to the objects and purposes of this Ordinance.

(2) Any person who contravenes or fails to comply with any Regulation made under this Section of the Ordinance shall be guilty of an offence and on conviction be liable to a fine not exceeding two hundred pounds or to imprisonment not exceeding six months or to both such fine and imprisonment.

(a) Section 21A inserted by Ordinance 22/2013 – came into force on 20 August 2013

(b) Section amended by Ordinance 32/2014

Date on which the tax is due for 1980 (a) (b)

~~25A 23A. Notwithstanding anything contained in this Ordinance the tax for the year 1980 shall become payable on or before 31st May 1981.~~

Delegation of functions to the Republic

23.—(1) *The functions of the Fiscal Officer specified in this Ordinance are general delegated functions for the purpose of the Delegation of Functions Ordinance 2007 (the “2007 Ordinance”)(c), subject to the modifications specified in subsection (2).*

(2) The modifications are that section 18(b) and (c) (prohibition on power to impose a fixed penalty or to compound an offence) of the 2007 Ordinance do not apply.

Repeals

25. The Immovable Property (Temporary Provisions) Ordinance(d) is hereby repealed.

(a) Inserted as section 25A by Ordinance 5/1981, renumbered as 23A by Ordinance 10/1984 – came into force on 01 January 1984
(b) Repealed and replaced by Ordinance 22/2013 – came into force on 20 August 2013
(c) Ordinance 17/2007
(d) Ordinance 10/1977 and 6/1978